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SESSIONAL PAPERS

Volume XXXVII. Part XII.

First Session of Eleventh Legislature

OF THE

PROVINCE OF ONTARIO

SESSION 1905

TORONTO:

PRINTED AND PUBLISHED BY L. K. CAMERON

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- No. 2. Estimates for the service of the Province until the Estimates of the year are finally passed. Presented to the Legislature, 23rd March, 1905. *Not Printed.* Estimates for the year 1905. Presented to the Legislature, 7th April, 1905. *Printed.* Estimates (Supplementary) for the year 1905. Presented to the Legislature, 18th May, 1905. *Printed.*
- No. 3. Report of the Commissioner of Crown Lands for the year 1904. Presented to the Legislature, 17th May, 1905. *Printed.*
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- No. 5. Report of the Bureau of Mines for the year 1904. Presented to the Legislature, 6th April, 1905. *Printed.*
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- No. 9. Report relating to the registration of Births, Marriages and Deaths for the year 1903. Presented to the Legislature, 31st March 1905. *Printed.*

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- No. 10. Report of the Inspector of Insurance for the year 1904. Presented to the Legislature, 7th April, 1905. *Printed.*

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- No. 11. Loan Corporations, Statements by Building Societies, Loan and other Companies, for the year 1904. Presented to the Legislature, 3rd May, 1905. *Printed.*
- No. 12. Report of the Minister of Education, for the year 1904 with the Statistics of 1903. Presented to the Legislature, 17th May, 1905. *Printed.*
- No. 13. Auditors' Report to the Board of Trustees, University of Toronto, on Capital and Income Accounts, for the year ending 30th June, 1904. Presented to the Legislature, 17th May, 1905. *Printed.*
- No. 14. Report of the Ontario Agricultural College and Experimental Farm, for the year 1904. Presented to the Legislature, 17th May, 1905. *Printed.*

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- No. 15. Report of the Ontario Agricultural and Experimental Union of the Province, for the year 1904. Presented to the Legislature, 3rd April, 1905. *Printed.*
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- No. 17. Report of the Fruit Experiment Stations of the Province, for the year 1904. Presented to the Legislature, 10th May, 1905. *Printed.*
- No. 18. Report of the Inspector of Fumigation Appliances of the Province, for the year 1904. Presented to the Legislature, 15th May, 1905. *Printed.*
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- No. 20. Report of the Bee-Keepers' Association of the Province, for the year 1904. Presented to the Legislature, 12th April, 1905. *Printed.*
- No. 21. Calendar of the Ontario School of Practical Science, affiliated with the University of Toronto. Presented to the Legislature, 3rd May, 1905. *Printed for distribution only.*
- No. 22. Reports of the Dairymen's Associations of the Province, for the year 1904. Presented to the Legislature, 11th April, 1905. *Printed.*
- No. 23. Reports of the Live Stock Associations of the Province, for the year 1904. Presented to the Legislature, 15th May, 1905. *Printed.*
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- No. 27. Report of the Commissioner of Highways, for the year 1904. Presented to the Legislature, 12th April, 1905. *Printed.*
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- No. 31. Report of the Department of Fisheries, for the year 1903. Presented to the Legislature, 3rd April, 1905.
- No. 32. Report of Commission appointed to enquire into and report upon the matters referred to in a Resolution of the Senate of the University of Toronto, passed on the 20th January, 1905. Presented to the Legislature, 23rd May, 1905. *Printed.*
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- No. 38. Report upon the Lunatic and Idiot Asylums of the Province, for the year ending 30th September, 1904. Presented to the Legislature, 17th May, 1905. *Printed.*
- No. 39. Report upon the Prisons and Reformatories of the Province, for the year ending 30th September, 1904. Presented to the Legislature, 17th May, 1905. *Printed.*
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- No. 43. Report of Superintendent. Neglected and Dependent Children of Ontario, for the year 1904. Presented to the Legislature, 18th May, 1905. *Printed.*
- No. 44. Report upon the Inspection of Liquor Licenses, for the year 1904. Presented to the Legislature, 17th May, 1905. *Printed.*
- No. 45. Report of the Provincial Municipal Auditor for the year 1904. Presented to the Legislature, 15th May, 1905. *Printed.*
- No. 46. Return from the Records of the General and Subsequent Elections to the Legislative Assembly on 25th January, and 21st February, 1905, shewing:—(1) The number of Votes polled for each Candidate in each Electoral District in which there was a contest. (2) The majority whereby each successful Candidate was returned. (3) The total number of votes polled in each District. (4) The number of Votes remaining Unpolled. (5) The number of names on the Voters' Lists in each District. (6) The population of each District as shewn by the last Dominion Census. (7) Similar Statements as to any Elections held since the General Election. (8) A General Summary of Votes cast in each Electoral District. Presented to the Legislature, 22nd March, 1905. *Printed.*
- No. 47. Report upon the state of the Library. Presented to the Legislature, 5th April, 1905. *Not printed*
- No. 48. Report of the Temiskaming and Northern Ontario Railway Commission, for the year 1904. Presented to the Legislature, 10th May, 1905. *Printed.*

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- No. 49. Report of the Archivist, Ontario, for the year 1904. Presented to the Legislature, 17th May, 1905. *Printed.*

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- No. 51. Copies of Orders-in-Council in accordance with the provisions of section 187 of the Judicature Act, relating to commutation of fees of Public Officers. Presented to the Legislature, 31st March, 1905. *Not printed.*
- No. 52. Return to an Order of the House of the twenty-second day of April, 1904, for a Return giving names of all persons convicted for

violation of the Liquor License Act in the District of North Hastings in the years 1902 and 1903, together with the amounts of fines and costs in each case and the dates when the same were paid. Presented to the Legislature, 31st March, 1905. *Mr. Pearce. Not printed.*

- No. 53. Return to an Order of the House of the thirty-first day of March, 1905, for a Return of copies of all correspondence between the late Government of the Province, or any member or official thereof, and the Sheriff of the County of Lincoln with regard to the appointment of George Bush as Gaoler for the County of Lincoln. Presented to the Legislature, 3rd April, 1905. *Mr. Jessop. Not printed.*
- No. 54. Report of the Commissioners appointed to enquire into and report the various phases of Railway Legislation in force in the United States, affecting taxation of Railways. Presented to the Legislature, 7th April, 1905. *Printed.*
- No. 55. Return to an Order of the House of the sixth day of April, 1905, for a Return of copies of all correspondence between the late Government, or any member or official thereof, and G. P. Wilson and Col. Cohoe, respecting the appointment of Col. Cohoe to the position of High Court Registrar. Presented to the Legislature, 7th April, 1905. *Mr. Fraser. Not printed.*
- No. 56. Revised and amended Regulations for Mining Divisions relating to the Michipicoten and Temiskaming Mining Divisions. Presented to the Legislature, 20th April, 1905. *Printed for distribution only.*
- No. 57. Copies of Orders-in-Council relating to the Education Department. Presented to the Legislature, 20th April, 1905. *Printed for distribution only.*
- No. 58. Return to an Order of the House of the twelfth day of April, 1905, for a Return of copies of all correspondence, papers, documents, profiles and maps, between the Government or any Department thereof and the James Bay Railway Company, or any other person or persons, relating to the route of the James Bay Railway, from January 1st, 1904, down to April 1st, 1905, both days inclusive. Presented to the Legislature, 9th May, 1905. *Mr. Hoyle. Not printed.*
- No. 59. Statement of distribution of Revised and Sessional Statutes, 1898 to 1904. Presented to the Legislature, 3rd May, 1905. *Not printed.*
- No. 60. Return to an Order of the House of the 3rd day of May, 1905, for a Return of the copies of all correspondence, petitions or other papers in connection with the appointment of License Commissioners for the East Riding of Lambton. Presented to the Legislature, 9th May, 1905. *Mr. Auld. Not printed.*
- No. 61. Return to an Address to His Honour, the Lieutenant-Governor of the fifth day of May, 1905, praying that he will cause to be laid before

this House, a Return of copies of the Statement of the Case of the Dominion, and the answer of Ontario to the Statement of Case of the Dominion, filed on Indian Claims arising out of the Northwest Angle Treaty, No. 3. Presented to the Legislature, 9th May, 1905. *Mr. Smellie. Printed.*

- No. 62. Return to an Order of the House of the fifteenth day of May, 1905, for a Return of copies of all correspondence, papers, documents and memoranda relating to the drainage of the River aux Raisin, in the Townships of Osnabruck, Cornwall and Roxborough, in the County of Stormont, between the Commissioner of Public Works, or his Deputy, in the years 1901, 1902, 1903 and 1904, and a Mr. Bell, C.E., Mr. Laird, C.E., Mr. Rankin, Provincial Drainage Referee, and the Councils of the Townships of Roxborough, Cornwall and Osnabruck; also, copies of all correspondence between the Hon. G. W. Ross and any of the above parties; also copies of any letters regarding this matter received by the Government from Mr. J. W. McCart and Messrs. McLennan, Cline and McLennan; also, copies of letters, authorizing the payment of Mr. Bell, C.E., Mr. Laird, C.F., and several men working with them; also, a Return of the amount paid to each of the above during the years 1901, 1903, 1904. Presented to the Legislature, 23rd May, 1905. *Mr. Kerr. Not printed.*

PROCEEDINGS
OF
LOYALIST COMMISSIONERS

QUEBEC, 1787.

Vol. XVII.

Z

BEFORE COMMISSIONER PEMBERTON.

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THE EVIDENCE.

NEW CLAIM.

May 5th.

770. Case of ALEXR. MACNAUGHTON, late of Georgia.

Claimt. says. He went on Evacuation of Charlestown to St. Lucia. Went from St. Lucia to Tortola & thence to St. Augustine in April, 1784. Could not send his Claim from Lucia or Tortola. Did not know of the Act till he came to Augustine. Claims many of them were sent home.

(1). Lived in Georgia at Briar Creek. Joined the Brit. when Col. Cambell first came in—Was with the army till evacuation, then went to Charles town. Was in the Militia. Was in several engagements.

Had 200 acres in Briar Creek. Had them 15 or 16 years. Had them on first coming from Ireland. Took them up, cleared 30 acres. Heard he was on the black List at St. Augustine.

Lost 4 horses, 30 Cattle, 80 Hogs, furniture, utensils, Corn.

His home was destroyed by the Rebels and all his things plundered, after Ash's Defeat.

Capt. Wm. Read Knew Claimt.

He was very Loyal. Remembers his serving in the Militia.

Came in on Col. Campbell's Landing. Continued to serve till evacuation of Savanah.

He had a Farm on Briars Creek. He had a considerable number of Cattle.

Knew his Farm very well. A good Plantation. A good Deal Clear. Remembers him in Possession. From first he cleared it himself.

N.B.—Witness wishes to have his Militia Commission & Certificates.

Quebec.
May 21st.

771. Case of SAMUEL HOLLAND, Esq., late of New York.

(2). Claimt. appears & being sworn saith: He lived at Amboy, New Jersey, when the Troubles broke out. He came out to America in the year 1756, as Lieutenant in the 60th Regt. He acted as Engineer to Genl. Wolf in the seige of Louisbourg & in the conquest of this Country. He had a Company afterwards in the 60th Regiment. Was 2nd Engineer in this Province, afterwards principal Engineer. Produces his Commissions.

In the year 1764 was made Surveyor of this Province which he now holds, and about the same time Surveyor General of the Northern District of North America. Produces Commissions.

His business had carried him to Amboy where he was residing when the Troubles broke out.

The Americans wanted to make Claimant their Chief Engineer or Master of Artillery.

By General Tryon's Direction he said in the Country to get some Information. In Novr., 1775, he went on Board the Dutchess of Gordon & was sent home by Genl. Tryon with Dispatches for

Lord Geo. Germain & to give Information. In 1776 returned to America as Brevet Major & aid de camp to Genl. Hyster, Commander of the Hessian Troops. He resigned this appointment in 1777, raised the Corps of Guides & Pioneers.

(3).

Went to Danbury with Genl. Tryon. Was at the taking of Fort Montgomery & on different skirmishes. He having the care of the Guides, the chief of the Intelligence went thro. his Hands. Continued in this service till 1778, when he came to this Province by order of Genl. Haldimand. He was appointed Muster Master of the German Troops here. He continued in the Province ever since.

Has now the Place of Surveyor of this Province with Salary of 300£. Has no half pay.

His Place as Surveyor of the Northern District had no salary

annext to it, but his allowance for House Rent & Provisions amounted to about 100£ per ann.

It was intended that he should have had a Benefit from the Publication of his Maps & Plans, which he had been employed in taking for ten years, but Des Barnes has cheated him out of this. He has frequently recd. the Thanks of the Board of Trade for his services.

Claimt. was possessed of 3,105 acres in the Township Rumney No. 1. & Campton called Hollandville.

Produces Grant from Govr. Wentworth of 3,105 acres in the Province of New Hampshire 1773, with a survey of the same by Jas. Roudge, Surveyor General.

(4).

Before this Grant was made to Claimt. there was a Dispute between the two Townships Rumney & Campton & Claimt. could not have the grant till he had settled the dispute & paid the Demands of different Persons upon the Lands. Claimant settled with the different Townships, gave Lands to some persons & bought out others, and paid to different persons to buy out their rights. The sum of £562.8 Sterling.

He obtained a vote from the Proprietors in the Township of

Campton Confirming the Grant of 3,105 acres, with exception of 500 acres to Benning Wentworth and any 100 acre Lots already laid out under ye hand of Proprietors, dated 1773.

Produces his Books kept by George Durboge, his Clerk, by which it appears that the above sum of 562£ was expended on acct. of the Estates of Hollandville.

When he purchased there were about 4 Huts upon it & about 150 acres clear. Claimt. built a large house for a Tavern, 2 other Houses & Barns. Cleared 400 & some of the most valuable Lands. Had paid ½ a Joe for clearing the Interval Land. Most that he cleared was Interval Land. It cost ½ Joe first clearing & then 4 Dollrs.

He says he sold his Commission of Captn. of 60th Regiment for 1,500£, all of which was laid out upon this Estate. He had granted several Leases. The Tenants were to pay out the Profits on the Lands & in the year '80 were to pay Rent. The rent in 1780 would have been worth 220£ per ann.

(5).

Benning Wentworth was satisfied, and the other lots bought out. Produces a receipt from his agent, Ed. Everett, of a like vote from Rumney, with exception of lots already laid out. Says he bought out the lots.

He was offered by a Relation 5,000£ for this Estate. Says he would have sold it for that, taking Bonds & Mortgages. Does not think he could have got such a sum in hard money.

This lies in New Hampshire in a well settled part of the Country.

Claimant's name was in the act of Proscription. It is now in Possession of several persons who had it as a Reward of their services.

One Everitt who served as Capt. in the Rebel service is now in Possession of the Tavern and Peter Mayhew is in Possession of a large Farm and all the Possessors are adverse to Claimant.

He had no Debts or Incumbrances on this estate.

(6).

N.B.—It appears on his acct. Books kept by George Durboge that Claimant is in good circumstances & had a large Ballance owing to him.

No. 2.

Had an Estate in Corinth, Vermont. Had 1-3 of the Township in his own right, 7,308 acres. Purchased of the New Hampshire Grantees at different times for about 136£ & got it confirmed by the New York Government. He had been in Possession from 1773, till the Rebellion broke out. Had made surveys & divided the Lands. Had let out several parcels and laid the whole out in Lots. He had pd. the expenses of getting the grants in New York.

They used to sell for a Dollar per acre. The purchasers were to pay 3d. per acre after 10 years quit rent.

Claimt. has made all this over to a friend Asher Potter to save it if Possible. Potter has not got Possession of any part. Some part has been sold to pay taxes.

He had purchased 1,050 acres in the same township in the name of his two Sons John & Henry who are trying to recover it.

(7).

A great many hundred acres were cleared by the different Tenants. He had sold a Considerable part subject to quit Rent after 10 years. He had sold about 1,100 acres. The money had not been paid.

No. 3.

Had 2-3 of the Township of Topsham in Vermont, adjoining to Cornith, about 16,000 acres. He purchased of the New Hampshire grantees & got the Title confirmed by New York Govrt. Had complet-d his Purchase in 1773.

Has been in Possession & run the boundary lines & laid out the Roads. Had not parted with this to any Tenants.

He had laid out no more than in purchasing of the New Hampshire Grantees & paid for expense of New York Grants.

Withdrawn Claim for Estate at Barnet.

No. 4.

Had several undivided Rights in Rumney; a Right consisted of 350 acres. These purchases cost him about 84£ in the year 1773.

Was possessed of his several Bonds mentioned in the Schedule. There was a Mortgage from John Armory to John Watts of House & Land in New York for 1771 Dollars. Assgined by Watts to Claimt. in 1773.

Amory continued in Possession till his death, before the Rebellion. Watts being a Loyalist now in England, is not allowed to recover any thing, neither is Claimant.

Claimt. supposes the mortgage may have been paid in Paper Money to the state on Watt's acct., who has been prosecuted. Produces Letter of Abraham Lott of New York by which it appears that Aldoma Leffert bought it with the Mortgage upon it & had the Mortgage cancelled., paying the money due to Watts on Mortgage into ye Treasury, Watts being a Loyalist & his Estate Confiscated.

(8).

772. Case of LIEUT.-COL. JOHN MORRIS, late of New Jersey. May 25.

Exam. de bene esse.

ISAAC OGDEN, Witness :

Says he was acquainted with Claimt. for many years. He lived in Monmouth Co., New Jersey. He was then an officer on half pay, having served the war before last.

In 1775 he stood forward in support of the Brit. Govert. He was appointed Commissioner to take the Oaths of Allegiance in 1776. After the Trentown affair he retired to Sandy Hook & held the Post there. He raised a Regiment in Genl. Skinner's Brigade which he Commanded. Served the whole war, at least till the Regiment was reduced & was much distinguished for his Loyalty & activity.

(9).

Understood he had an Estate in Monmouth Co. Does not know the value.

Knew the Family of the Leonards, one of whom has appraised Claimant's Estate. They were a respectable family. Is not particularly acquainted with the hand writing of Saml. Leonard.

Case of JOSIAH, SIMEON &C., JONES, late of Massts. (Supra). May 29.

EPHRAIM JONES, one of the sons of the late Col. Elisha Jones appears & being sworn saith :

Says he is one of the younger Sons of Col. Elisha Jones, decd., of West town & Claims the same share with his other Brothers of his Father's Estate.

He lived at East Hoosack when Troubles began. Joined the Brit. at Point au fur. Joined Genl. Ridehazte, after was with Sir Guy Carleton. Was appointed Commissary of Forage in Genl. Burgoyne's Army by Sir Guy Carleton. Was with Genl. Burgoyne & taken Prisoner at Saratoga. He continued on subsistence of 3s. 8d. per day for some time.

(10).

In 1781 entered as a Volunteer in the Royal Rangers & served till that Regiment was reduced in Canada.

Is now settled above Montreal in Seventh Township. Has no appointment now or half Pay.

Was Commissary for the Loyalists but that has now ceased.

May 29.

773. Case of ARCHIBALD MACNEIL, late of Massts., Decd.

Elizabeth MacNeill, Widow of the decd. Archibald, has been appointed admr.

David Shoolbred appears in her behalf.

Says the late Archibald Macniel lived in Boston in Business of a Baker which he carried on in an extensive Line. From the first he distinguished himself by his Loyalty. He was one of the town Association. Left Boston with the Troops.

- (11). In the year 1774 & 1775 the Tradesmen at Boston had refused supplying the Troops with Bread & Flour, on which occasion Mr. Macneil & a Mr. Hill engaged to do it & supplied them for a long time.

Went to Halifax on Evacuation of Boston. Came from thence to Quebec & settled here in June '85, going from this Place to New Brunswick. He was murdered by some Indians.

He had made no Will. He left a Widow, who is appointed admr. Lives at Quebec.

Eldest Son, Archibald, in Jamaica, a Clerk in the house of Balentine, Fairly & Co.

He served in the Engineer Department during almost the whole war.

Wm. Henry a Clerk with Wilson Taylor of Montreal. Eliza-

beth, Wife of Witness. Nancy, Wife of Thos. Hill, now of Boston. Sarah, unmarried, with her Mother at Quebec.

Mary, wife of John Walter, mercht. of Quebec at present as Witness thinks in England, his Wife is now at Boston, but Witness supposes Mr. Walter means to come here or to stay in England.

Produces Copy of Warrant for banishing him from the State of Massts. Signed John Hancock, 1784.

May 29.

774. Case of JAMES FROST, late of Rhode Island.

- (12). Claimt. appears & being sworn saith:

He is a native of America. Was in Quebec when the Troubles first broke out. He had come from Rhode Island. Had the Command of a ship. Had been several years in the Trade to this Country. He left his Family in Rhode Island.

In 1775 entered into the Brit. service. Served on Lake Champlain in different Commands, first under General Carleton & then under Govr. Haldimand's appointment. Continued to serve till the year 1782, when he was sent for to Quebec. Made Captn. of the Port there and enjoys that appointment now.

Produces Certificate from Capt. Schank to Claimt. to skill &

Services in Strong Terms.

Produces Letter from Ditto in strong terms of Commendation of Claimant's Conduct & Loyalty.

Claimt. says he was possessed of a House & Lot in New Port, Rhode Island. It had been his Fathers. His Father, Millar Frost, left it him by Will. He died in 1769. Claimant was then

at Sea, but took Possession as soon as he arrived at Newport. Continued in Possession. Was master of a ship & sailed to different parts of the world. His home was Rode Island. He happened to be in this Province just as the Troubles broke out. Offered his services & his ship to Sir Guy Carleton, which was accepted. The ship was fitted out as an armed ship & served him during the seige in 1775, till the winter set in. She was then hauled on shore. Claimant served in the Garrison with Commission as a first Lieutenant. After the seige was over, was ordered in service on the Lakes ^{nl} Supra. (13).

Claimt.'s Father had been in Possession a long time. He bought the land & built the house himself. Claimant was eldest son. He had a Brother living at his Father's Death, and has a sister now living. Vals. this house at 600£. It was a good house in the centre of the Town. This house has been Confiscated & sold.

Capt. Martin brought a Newspaper when this house was ad-

vertized for Sale. Capt. Martin's house was advertized in the same Paper.

Claimant has not been able to get any Certificates of Confiscation or Copies of proceedings he has wrote, but had no answers to his Letters. His Wife & family are in this Province.

His furniture was also sold at the same time. It was advertized for sale with the house.

Vals. it at 50£.

V. Vol. 11. Col Dundas's Book, 18 July, '87.

Further Evidence in Case of ARCH. MACNEIL, decd. June 5.

DAVID SHOOLBRED, Wits:

Produces Pass for Arch. Macneil, Sept. 1774, Boston. Signed John Small. (14).

Produces Deed from Isaac Freeman to Archibald Macneil of No. 1. Messuage & Land in Marlboro Street, Boston, in Cons. £660.13s., dated 1753.

Appears a Mortgage. Witness Produces Deed from Mary No. 2. Ross to Arch. Macneil of a Mess &c. in Marlboro Street for 30£ Conditionally for Payment of said sum & Interest, dated 1775.

Produces Deed from John Hunt to Archd. Macneil of 2 Lots No. 3. in Grenville containing 55 acres each in Consn. 47.13 Lawful 1768.

Produces Deed from John Hunt to Archd. Macneil of a Lot No. 4.

containing 84 acres in Granville in Consn. 36£ Lawful, 1768.

Produces Deed from John Hunt to Archd. Macneil of 2 Rights No. 5. in Valentine Township, Connect., to each of which 100 acres has been already laid out in Consn. 36£, 1772.

He had 5,000 acres in North Yarmouth, Casco Bay. These No. 6. Lands had belonged to Mr. Roland Houghton.

Roland Houghton gave by Will, dated 1744, 600 acres in North Yarmouth to his sons John & Richard & Grand children Joshua & Anna Winock, also all the Rights he had in the Islands belonging to Township of North Yarmouth equally amongst his (15).

said children. Gives the Residue of his Estate to his Widow, Ann Houghton.

Mr. Macneil married Ann Winock, one of the Legatees in the above Will mentioned. Mr. Macneil had one child by his first Wife. The child is dead & the Wife is Dead.

Produces Copy of Will of Joshua Winock, whereby he gives Arch. Macneil all his Estate, real & Personal, after payment of Debts, 1748.

Produces Deed from Anna Houghton, Widow of Rowland Houghton, whereby she conveys to Archibald Macneil one 150th part of a Gore or Tract of Land in North Yarmouth in Consn. of 10£, dated 1751.

Produces short Abstract from the Books of the Proprietor in

North Yarmouth, whereby it appears that several Rights were sold to Rowland Houghton. Signed by Proprietor's Clerk.

Produces a subsequent Letter from the said Proprietor's Clerk to Archd. Macneil relative to building an House on the Lands there, to shew Mr. Macneil was interested in these Lands.

Produces Mortgage from Amos Silvester of 40 acres in North Yarmouth, 1774.

No. 7.

(16).

Penobscot Lands. Produces a Deed from Anthony Coverley to Mary Taylor, his Daughter, of half his right which he bought of Charles Chauncey containing ten Leagues at a Place cald. Muscogus, 1765.

Taylor & his Wife, formerly Coverley, sold their Interest to Archibald Macneil.

Produces Copy of Assessment on the Proprietors of Lands in Penobscot amongst which Mr. Macneil's name appears.

SARAH MACNEIL, Witness:

Says she remembers that there was a kind of Combination amongst many of the Tradesmen not to work for the Troops, on which her Father stood forward & worked for the Army.

He always continued to shew the same Loyalty. He continued as long as the Troops staid. Went away with them. He came to Halifax & afterwards to Quebec.

He died without a Will & Mrs. Macneil is adsx.

Mrs. Macneil appears, says she has been appointed adminx.

Certificate of the sale of Mr. Archibald Macneil's Estate in Suffolk Co., Massts., for the sum of 1,000£ lawful. Signed Saml. Barnet, Chairman of Committee. Produces Valuation by 3 appraisers who value it at 2,500£ lawful & that it would have rented for 130£ lawful.

SARAH MACNEIL, Witness, says:

(17).

There was a large Dwelling House, 2 Bake Houses, Stable, garden. The bake houses & outhouses & storehouses were built after the Purchase from Freeman.

He was offered 1,000£ Sterl. before he built the house at the end of the garden.

His Son in Law, Thos. Hill, tried to buy it in, but was not allowed. He would have given 2,000£ for it.

Remembers her Father in Possession of Lands in Granville purchased of Mr. Hunt; No. 3 & No. 4. Did not hear of anything laid out by her Father after ye Purchase.

Heard also of his being in Possession of Lands in Valentine Township, No. 5.

He had Lands in North Yarmouth. She does not know how much. Mrs. Macneil, the first Wife, & her Bro. Joshua were the

only Heirs to Rowland Houghton. Mrs. Macneil, the first Wife, died before her Brother Joshua.

Her Father had Lands in Penobscot purchased of a Mrs. Taylor. Thinks her Father had a Deed.

They have tried to get Certificates of Confiscation of their Lands but could not obtain them.

Her Father had a Sloop of 115 Tons. It was taken into the King's Service by Major Sheriff. Her Father therefore had neglected to get her ready to take away. It was left at Boston on the Ev'acuation & there sunk by the Americans. The notice was so short that her Father would not have been able to have carried it off. Her Father purchased it at auction.

(18).

He left the largest part of his furniture behind at Boston; large Glasses, Tables & one very valuable horse & chaise.

Her Husb. had Debts due 1,677£.

JOHN COFFIN, Esq.:

Knew the late Archibald Macneil at Boston. He was distinguished from the first for his Loyalty. Witness speaks clearly & decidedly & strongly to that point. Thought him in good circumstances as he lived well. He had a great Deal of Business from the Army.

Knew No. 1. Vals. it at 1,000£ Sterl.

Heard of his having Lands in other parts of the Province.

Understood he had a large Tract about Penobscot. His house was very well furnished.

CONSTANTINE FREEMAN, Esq.:

Knew Macneil. Heard of his having Lands in Penobscot & Grenville.

NATHANIEL TAYLOR, Esq., Wits., says:

Knew Archibald Macneil. He always was distinguished as very Loyal. Knew his house at Boston, No. —. There was a large lot, Garden, Bake House, &c., in a public, well situated. Thinks it worth between 1,000 & 1,500£. Heard of his having other Lands. Considerable property to the eastward. Understood it was a Property in what was called Plymouth Purchase, which extended from Kennebec to Penobscot. Thinks he had other Lands.

(19).

Heard he had a Sloop at Boston. Witness thinks he registered a Sloop for him & that it was left at Boston. A Sloop of that burthen, 115 tons, was worth from 200 to 400 Lawful, according to the Condition she was in.

June 6.

775. Case of NATHANIEL TAYLOR, Esq., late of Massts.

N.B.—Evidence heard de bene esse at Halifax.

Claimant sworn saith:

He is a native of America. Lived at Boston. He was Deputy

Naval officer there. Had been in that office from the year 1755. Benjamin Pemberton was the Principal. Claimt. acted as his Deputy for many years. Afterwards acted as Deputy to the sons of Sir Francis Bernard. Produces the last appointment from John Bernard in 1772.

(20). He was discharging the Duties of this office when the Troubles broke out. When Boston Port was shut up, he went first to Plymouth, then to Salem & executed the office there. During this time he was stationed at Salem from Aug., 1774, till after the Battle of Lexington. He was desired by Genl. Gage & the Quarter Master General to send Provisions for the King's Service to Boston which he did & sent in many vessels while he was in the Custom house at Salem in the year 1775. He understood there was a Design to seize his person & hold him as an Hostage in case Genl. Gage should seize any person at Boston, on which he made his escape & got on Board a man of war & got to Boston. Continued at Boston till Evacuation, having left a person to execute his office at Salem. Came to Halifax on the Evacuation & from thence to this Province. His name is in the first Act of Proscription.

He was possessed of 2 Lots of Vacant Land in Boston. He

had purchased the principal part 3 or 4 years before the Troubles. 1-8 part belonged to his children, the rest he had purchased for about 150£. He was offered 150£ Stel. for one, the other he sold at 100£ lawf. He had let the 2d. Lot at 6£ per ann.

This Land has not been sold. Claimant has sent a Power of Attorney to sell it, if possible. At present therefore suspends his Claim as to this Property.

(21). When he left Boston he left considerable personal effects. He left merchandize & furniture to the value of 500£ which he could not bring away. Part has been disposed of for the Benefit of his children. He thinks about half. The rest has been lost to himself & family. It was left under ye care of Mrs. Tailor's Father who died 2 or 3 years ago. Part was seized as soon as the Rebels entered the Town.

Claimt. cannot give a very exact acct., but says he can confidently say he lost above 100£ Sterl. value. Several persons who had lost property from the King's Troops retaleated & took property of the Loyalists. He lost that way. States Debts to amount of 600£ Sterl.

His Place was worth from 450 to 500£ Sterl. after paying the Principal. It was increasing in value. It arose from Fees. He

had been in the office above 20 years. It comprehended all the Ports in the Province. There was no chance of his being turned out. He recvd. fees till the Day he left Boston, March, 1776. He has now no Place or appointment. Has not recd. any Provisions.

The Claimant had advanced his Principal, Mr. John Bernard, 574£ which has not been repaid. He was also security for 200£ for Mr. Bernard which he is liable to be called to acct. for.

Claimt. was entitled in right of his Wife to half an undivided Estate in North Carolina.

(22).

His Wife's name was Minott. It had been the Estate of her Mother, whose name was Morr. It came by Will to her Mother. On the Mother's Death it came to Mrs. Taylor & her Sister Elizabeth Hall as heirs, but Mr. Minot was entitled to his Life Interest in it. He died in 1784 & then Mrs. Taylor & her sister's right commenced, but the sister had been allowed to keep Possession in ye Father's Life time.

It was near Cape Fear. Consisted of house and 600 acres, and 500 acres near the same place. Claimt. imagines Mr. Hall is now in possession. The first parcel of land was well improved.

NEW CLAIM.

776. Case of SAML. PERRY, late of New York.

June 8.

Claimt. appears & being sworn saith:

He lived at Sorel in the summer of '83. Had been there a year or two. Says he did not hear of the Act with certainty till

the spring of 1784. Does not remember any Claims sent home from thence at that time.

Came in the spring 1784 to Quebec & sent his Claim by Captn. Gomersal that Fall. Does not think any Claims went from Sorel in the Fall '83, except some that might have been carried by Col. Jessup.

He lived at Saratoga. Was always a friend to Govert. Was going off in 1776 to Col. Jessup to have come with him to Canada. He was taken Prisoner & Confined.

In 1777 joined Genl. Burgoyne's Army at Ticonderago. Served with Col. Jessup, brought in 47 men. Served till Genl. Burgoyne's Retreat, then made his escape & got to Canada.

(23).

He neglected to get a Commission tho. he brought in a sufficient No. of men to have obtained one had he asked it at first. Now lives on Bay Chaleur.

He had 111 acres at Saratoga in the Township of Parmintown. This was a new township. Laid out in Lots 3 or 4 years before the War.

He bought about ye sumr. 1773, at a Dollar & $\frac{1}{2}$ per acre. Pd. 2-3 of it. Then unimproved. Bought it of Lefferts, one of the Proprietors. Had a Deed. Vals. it at 40sh. per acre, York Cury. Has heard that it was to be sold. There remained 45£ due on the Purchase money.

Lost 2 horses. The Rebels got them. 2 Bullocks, 6 Cows, 2 yearlings, 3 Calves, 30 Hogs, taken by an American Committee after he joined Genl. Burgoyne.

Lost Wheat, oats & Corn, near 500 Bushels, but ye Indian Corn was in the ground.

Lost furniture & farming utensils, taken in same manner. One of his Brothers tried to save some but could not.

(24).

Produces list of No. of men whom he carried in amounting to above 40. Produces affidavit of Isaac Man, Junior, & of Mrs. Loes Naughton to Loyalty & good character of Claimant & his appearing in good circumstances. Man's affdt. mentions Claimt.'s joining the Brit. at Ticonderago.

JAMES WITTSEB, Wits:

Knew Claimt. Remembers his joining Genl. Burgoyne's Army. He brought in between 40 & 50 men of which he was looked upon as Commander. He continued to serve that Campaign.

Knew his Land in Parmintown, 10 miles to West of Saratoga. Thinks he had 50 acres clear. He had it between 3 or 4 years. A snug house. He seemed to have a good stock. He had horses, oxen, Cows & was in a thriving way. Speaks strongly to his Loyalty. Often went with messages to him on secret service from Col. Jessup. He was informed by several Loyalists that Claimt. supplied them in the Woods.

NEW CLAIM.

June 8.

777. Case of THOMAS ORR, late of New York.

Claimt. says he was at Montreal in Sumr. '83, 9 miles from Montreal at Busherville. Did not hear of the Act, or of any Claims going home during that year. Was at Montreal several times. He was then a Soldier in Col. Jessup's Regiment. Heard a flying report.

(25).

He lived at White Creek near Fort Edward in 1777. Joined the Brit. at Skeensboro. Was first in the Baueaux service, then in Major Jessup's Regt. Was taken at Saratoga. Came back to Canada, was discharged in 1784. Produces his Discharge. Now settled in Quebec.

Had 78 acres by Lease from Dr. Clarke. Had the Lease in 1774. 7 years free & then to pay 1 sh. per acre.

Had cleared 6 acres & built a Log House. Left a small crop standing. Left cloaths & furniture & money. Left at home.

Is told.

They were taken by Rebels because he joined the Brit.

Produces 2 affdts. to his Loyalty & Character.

Produces Lease from Dr. Clarke, dated in 1776.

(775). Further Evidence in the Case of NATHANIEL TAYLOR.

Claimt. produces Copy of Wills of Maurice Moor, dated 1742, whereby he gives to his daughter Elizth. Brown & her Heirs 600 acres on Prince George's Creek where she then lived.

Elizabeth Brown afterwards married George Minot. She died in 1747, leaving Mrs. Taylor & Mrs. Hall her only Daughters.

There was a mansion House & other buildings on this spot. Land well Improved.

Mrs. Taylor was interested in a Tract of Land near the former. Claimt. produces a Letter from his agent, stating that a Tract of 1,000 acres granted to Maurice Moor had descended on Death of a Mrs. Corbyn amongst 4 persons as Heirs to Maurice Moor of whom Mrs. Taylor is one.

(26).

Claimt. thinks the first Lot would have sold for 10 sh. per acre. Vals. the 2nd at ye same.

(772). Further Evidence in Case of JOHN MORRIS.

June 10.

Claimt. sworn saith:

He lived in New Jersey. Had been an officer in the war before last in '47. Produces Commission.

In 1775 took an active part in favor of Brit. Govrt.

Was appointed to administer ye Oath of Allegiance in 1776. He joined Sir Wm. How in July, 1776, on Staten Island. In Dec., 1776, went to Monmouth Co. to administer ye Oath of Allegiance, which he did to numbers. Raised a great many men with whom he joined the Brit. Forces & served.

In Decr., 1776, was appointed Lieut-Col. Commander 2 Batal New Jersey Volunteers. Continued to serve till the Regt. was draughted into other Batallions on which he was seconded 1782. He came to this country on Evacuation of New York.

(27)

Was possessed of—

250 acres of Land with House & outhouses in Shrewsbury Township, purchased in 1773. Produces Deed from William Pearce Ashfield to Claimt. of a Tract at Trenton Falls, Shrewsbury Township, Mon., in Cons. 1,200 New York Cury.

Produces Survey of Land in 2 Pieces 1 55 acres, the other 224 & a 3rd piece above 50, which and the Boundaries of the Deed, but Claimt. admits he sold some which reduces it to 250 acres.

He made Improvements by Buildings after he purchased.

The Part he sold he sold at 10£ per acre.

Vals. the Estate at 8£ per acre.

Produces Certificates from Saml. Leonard valuing Claimt.'s Estate, real & personal, 2,900£ & Certificate from John Smith to Mr. Leonard's Character.

This Estate was seized when Claimt. joined the Royal Army & has been sold.

Produces Letters from his Agent in New Jersey, Saml. Brien, stating that Proceedings had been against him. Says he could get Certificates of sale of his Estate & Copies of Proceedings but had no money to pay for them.

Produces affdt. from Edward Antell sworn before a Magistrate, at 3 Rivers, that Claimant's Estate at Trenton & Rivers had been Confiscated & Sold.

(28).

He was indebted to Mr. Walton 600£ & Interest. He lived at New York. He did not Claim on the sale of Claimant's Estate.

Walton had a Bond but no mortgage from Claimt.

He had lands at forked River. Produces Deed from David Ogden to Claimt. of 1,200 on forked River in Consn. 1,145, 1768. He sold 700 acres to one Woodmansey.

In 1775 he sold 500 acres to John Holmes. John Holmes gave

a Bond & Mortgage on these Lands for 628£ in 1775. Gave also 2 Bonds as Collateral Security.

He has continued in Possession & sold the Lands.

Lost 2 Negroes, seized when he joined the Brit. Army. Horses & stock as in Schedule. Says he lost ye whole. Heard they were sold.

(29). Claimt. says he has no half pay. He has been struck off the half pay List on acct. of having recd. half Pay as Lieut. in 47th Regiment while he received full Pay as Lieut.-Col. in Provincial Regiment. This appears in a Letter from Wm. Cullen, dated July, 1785. Says in fact he recd. Lieutents half Pay the whole time he served.

He recd. a Letter, dated Aug., 1784, informing him he was then on the Provincial half Pay List.

Claimt. not knowing that Provincial half Pay would be granted had then drawn for his Pay as Lieut. in 47 Regt.

After receiving Information of Letter sent in Aug he drew for his Provincial Half Pay.

Thinks his drawing for both, which was a mistake, has occasioned his loosing both.

He has recd. 100£ temporary Provision. Produces Certificates of Confiscation & Aaron Dunham's acct. of Produce on Sale of real & personal Estate.

1787,
June 16.

778. Case of ELIZTH. CAMPBELL, Widow of Moses Campbell, now Elizabeth Finlason, late of New York.

Claimt. being sworn saith:

Her Husband was a native of Scotland. Had been a Seargent in war before last. Was settled on Lake Champlain when the Troubles broke out. On Major Allen Campbell's Lot between Crown Point & Ticonderago. In the last Rebellion he joined Genl. Fraser immediately. Was afterwards employed in Indian Department. Continued so employed till he died in 1781.

(30). Produces Certificate to his character from Col. John Campbell who adds that Genl. Fraser sd. he had been very useful to him in 1776 & 1777.

Produces Certificates from Genl. Fraser in strong Terms to entitle him to 8 Rations, with several Certificates to his Loyalty & activity & the service he rendered Genl. Fraser.

He has left a Widow, the Claimt. & 8 Children. Alexander, eldest son, now lives near Johnstown — of age. Elizabeth Bland Allen. Nancy, now Mrs. Sutherland. Catherine, Isabell, James & John. All in this Province.

4 Young Infants live with their Mother. Elizabeth Bland lives in this Town. Mr. Sutherland lives in Point Murellea Township. Allen in same Township, the other four live with their Mother.

He had 200 acres in Major Campbell's Lot, granted at the end of war before last. He had cleared about 20 acres, built an house, Barn & 'Outhouses. One of the Rebels now lives upon it. Does not know of any Confiscation or Sale. It was a good Tract but does not know how to value it, thinks £250.

Lost 2 horses, Wheat in the Barn, 100 Bushels, Carpenter's Tools, Household Furniture, farming utensils.

Most of these things taken by the Rebels when her Husband first joined Genl. Fraser. (31).

Lost Hay, Boats, Buildings, &c. Destroyed after General Burgoyne's Defeat. Does not know by whom they were destroyed.

Alexander Campbell appears, Eldest Son of James Campbell. Says he is 21 years of age. Entitled as he supposes to the Lands. Lives at Mr. Noel's, Shoemaker, in this Town.

CAPT. FRASER, Wits.: Says he knew the late Moses Campbell. Remembers he joined the Army in 1776 & Served the Campaign in 1777, he was a remarkably good man for his line of Life & active & Loyal.

Knew his Lot, it was about 5 miles above Crown Point. A tolerably good house, an appearance of Considerable Improvements. He seemed in Circumstances to support his family tolerably well. Major Allen Campbell had a large Lot of Land there & Moses Campbell had been a Sergeant in the same Regiment.

779. Case of ALEXANDER CRUIKSHANK, decd., late of New York. June 16. York.

CATHERINA, Widow of Alex. Cruikshank, dec'd., appears:

Says her Husband died about last August, 2 year, without a Will, left 3 Children, 3 Girls, Elizabeth, Ann, Sarah, all Infants, now living with Claimant. (32).

Her Husband was a native of Scotland. Lived in Albany, had been settled there some time when the Trouble began. He always declared in Favour of Brit. Government, on which he was imprisoned & kept in Prison 9 months. He had been at New York in beginning of 1777, it was thought he had been to carry Information. On his return he was taken up on Suspicion of having carried Information to the King's Troops. Was first in CEsopus Gaol, then on Board a Prison Ship till he made his Escape & joined Genl. Burgoyne, continued with him till they were taken at Saratoga on the Capitulation. Came to Canada. Resided in Canada till his Death. Claimt. lives in this Town.

Her Husband was possessed of

No. 1 House & Lot in Albany. It belonged to John Klyne & was purchased by her Husband.

Produces Deed from John Klyne to Alexander Cruikshank of

House & Lot in Albany, as also of another Lot adjoining the above in Consd. 1,500, 10 Dec., 1776.

(33).

Produces the Old Title Deeds of John Cleine.

There was a good 2 Story House where they lived, an Orchard & Outhouses & a small house which was let out to a Silversmith at 8£ per Ann. On the 2d lot was a Tan Yard & 3 Several Buildings, let out at 40£ per Ann.

Bought in Decr., 1776, paid paper money. Claimant took Possession in the Spring following, her Husband being then in Gaol. After her Husband joined Genl. Burgoyne, they came to the House & turned Claimant out, seized the household furniture, seized 2 horses. The horses were sold & part of the furniture, but Claimt. saved some trifling Articles. The rest in the Schedule were sold.

She looks at the Schedule & says most of the Things were seized when she was turned out of Possession of the House.

Before her Husb. purchased the House of Clein, he lived in a house near the Dutch Church, where he kept a shop. Claimt. had got the Things out of this shop, lodged them with a person who made away with most of them. These are the first Articles in the Schedule.

(34).

Her Husband had a Negroe Wench. Produces Bill of Sale of a Negroe Wench for 70£ in the year 1777. She was taken by the Rebels & sold. They found her out at Albany. Claimant was in hopes to have saved her but could not.

Produces Copy of Notice from the Sherif of Co. of Albany, amongst others, for Alexr. Cruikshank to appear to an Indictment found against them for adhering to the Enemies of the State. Unless he appeared, Judgment would be entered & his Estate, real & personal, forfeited.

The House & Lot was sold, one Hornebec, a Dutchman, is in Possession.

Does not know that her Husband owed any Debts.

Says her Husband was offered 500£ for the Bargain he had

made after the Purchase.

MAJOR EDWARD JESSOP, Witness:

Says he knew the late Alexr. Cruikshank. He was settled of Albany. Speaks to his Loyalty. He joined Genl. Burgoyne in 1777, previous to which he had been Confined. Continued with the Army till they were taken at Saratoga.

Thinks he was included in the Convention. Knew his house in Albany, it was a very good house, it had been one Clyne's, thinks it worth abt. 800£ Cncy. Heard the house was seized & the Widow turned out.

(35).

Before the Troubles he had been in Trade as a Retail Shop Keeper, in Considerable business.

Understood the Widow was in Possession of the house purchased of Cline & had been in Possess. for some time, & supposes she carried furniture, &c. there.

LIEUT. PHIL. LANSING, Wits.:

Knew the late Alexr. Cruikshank. He was a Merchant in Albany. Was truly Loyal. Was very ready to give assistance to the Loyalists. Kept a shop in an house of Witness Father's. He afterwards purchased Cline's house. Mrs. Cruikshank kept Possession of the house, their furniture was removed there. Witness had often been there, house seemed well furnished. The

Comrs. took Possession of the house. Speaks of one Mase. Vals. the Lot bought of Cline at 1,200£.

780. Case of JOHN COX, late of New Jersey.

June 18.

Claimt. appears:

He is a native of America. Lived in Woolwich Township, Gloucester Co., when Troubles broke out. Was a seafaring man.

From the first declared against the measures of the Rebels. Refused to take up their arms, or serve in their Militia, on which his property was seized for fines. (36).

When Lord How's Fleet came up the Delaware in 1778, Claimt. had been taken Prisoner for giving Information to ye Fleet. Made his escape, went on Board the Eagle. Served occasionally by Land at Billings port, being acquainted with the Country.

Was also Employd in carrying Provisions to Garrison at Philadelphia when Philadelphia had charge of some sick & wounded & went round to New York.

Got a Privateer at New York which he Commanded for 2 years. Afterwards settled at Vendue Master at New York.

On Evacuation of New York went to Antequa. Has been

ever since in the West Indies, Trading in the Islands, is now settled at St. John's, in Island of Antiqua.

Produces Affidt. from Capt. Cozens to Claimants Loyalty & Services & to his Information that Claimts. Estate, real & personal, had been Confis ated & Sold.

Produces Affidt. from Capt. Wallis Urim to Claimts. Loyalty. That he had been taken Prisoner for giving Intelligence to the Army & Navy in 1778. His property plundered, that he made his Escape & joined the Fleet, and speaks to Claimants services.

Produces Letter from Capt. Cayton stating that Govr. Franklin & Mr. Shoemaker had recommended Claimant as a Loyal, good subject. Produces Letter from Thos. Ashton Cox that Claimt. was recommended to him as an honest man & good Loyal subject. (37).

Claimt. was P sessed of 150 acres with 2 Dwelling Houses No. 1. at Woolwich, Gloucester Co., near the Delaware, given him by his Father.

Produces Deed from his Father of 100 & [a blank] acres in Woolwich Township in Cons. 200£, dated 1767.

There was then a Mortgage on the Estate to Mathew Gill, which he paid off.

Claimant Produces Certificates from James Bowerman Pro-

thonatary that the Mortgage was paid off to Mathew Gill.

Claimt. when he paid off the Mortgage got a Sheriff's Deed to Confirm the Title, and purchased it of the sheriff. Produces the Sheriffs Deed dated 1769, Whereby it appears the Land was 150 acres.

(38). Claimant lived in one of the houses, let the other at 20£ per Ann. The farm consisted 30 acres Meadow, the rest Arable & Woodland, not more Woodland than necessary. Vals. it at 1,500£ Pensil. Curcy. Meadow was valued at 30 or 40£ per acre, Pensilv. Curcy. Other Lands worth 4 or 5£ per acre.

It has been sold. Saw an advertisement for sale. There was a Debt to the Loan Office of 100£. Phoenix Fezelow is now in Possession, he purchased of the Commrs. at Public Sales.

Was possessed of 23½ near the other. Produces Deed from the Sheriff of Co. Gloucester to Claimt. of 23½ acres in Woolwich Township in Consdn. 40£, April, 1776.

Says the Consn. £40 was inscribed by the Sheriff in the Deed, but that in fact it cost above 100£, paid in ready money.

Vals. it at 210£.

11 acres meadow, the rest Swamp.

His personal Estate was seized when he gon on board the Fleet. They plundered his house, took 3 Horses, 11 Cattle, 40 Sheep, Hogs, furniture & utensils, very good, cost him a good Deal of money. Rebels sold them at Public Sale.

They took a Negroe, but he made his Escape from them. Claimt. has lost him.

Produces Valuation of his Personal Estate by Isaac Justuson. Jesse Richards, as in Schedule delivered.

EVAN GRIFFITH, Wits.:

(39). Says he lived in Pensilvania. Remembers Claimant, just after the Army came to Philadelphia, being with them & assisting both the Army & Fleet. Went with them to New York. Understood he had good Property in Gloucester Co., has been near the Place, but never on the Spot. Lands along the River are very valuable. Meadow Land well diked. Witness has known sell at 40£ per acre Pens. Woodland about 6. Understood from the neighbourhood that all Claimts. Estate, real & personal, had been Confiscated & Sold.

Produces Certificates of Confiscation & Sale of Plantation in Woolwich and appraisement at 600£ New Jersey Curcy., and Aaron Dunham's Certificates of Sale of real & personal Estate.

NEW CLAIM.

781. Case of ANN, formerly Widow of CONRAD BARNET, now June 18. HALL.

Claimt. appears:

Says she lived in Montreal in the Fall 1783. Sent her Claim to Mr. Powell in England.

This is Confirmed by Certificates from Wm. Dunmore Powell, that he received the Papers in England & did not lodge them because Mr. Foster told him a personal Examn. of Claimant was necessary.

Says her late Husb., Conrad Barnet, was a German. Lived at Still Water. He was a soldier the War before last, shows his discharge from 47 Regt. He was too old to serve this War, was taken up and put in Gaol for supporting his King in 1777, by it appears Certificate of Philip Skene that he was imprisoned 6 months. Produces a Pass from Philip Skene, Aug., 1777.

(40.)

Produces a Pass for Conrad Barnard, his Wife & 3 Children, Aug., 1777.

Her Husband had been to give General Burgoyne Information. The Rebels came & seized his Things & took away all the Cattle & Every Article of Property.

Claimant & her Children went into the Woods. She & her Husband & Children afterwards came into Canada. Her Hus-

band died 3 months after he came into Canada, at La Prairie. He made his Will but the Will was lost.

By the acct. given of the Will it appears he left his Estate to his Wife & Children, therefore the Estate must go as the Law directs.

He left John, the Eldest Son, William, Mary, all Children.

Her Husband was in Possession of a Leased farm at Still Water, held, under General Skylr, 150 acres, paying 7£ per Ann., it was forever.

Her Husband had made all the Improvements himself, a block house & Stables & Barn & Orchard, 100 acres Clear & good fences. On an Exchange once proposed the Estate was valued at 600£ York.

(41.)

Has heard her Husband say it was worth 600£.

Produces Certificates from Major Gray & many other officers that Conrad Barnet of Still Water was obliged to leave the Place for his Loyalty with his Wife & Children.

When her Husband had been to give Genl. Burgoyne Information, the Rebels came & seized his Property.

14 Cows, horses, 6 Steers, & all the articles mentioned in the Schedule. They were seized by the Continental Army.

PHILIP P. LANSING, LIEUT.:

Knew the late Conrad Barnet. Remembers him settled at Still Water. He was a worthy, good man & a true Loyalist & was driven into Canada with his Wife & family.

He had a Lease from Genl. Skyler, thinks about 150 acres. Lease forever, paying of Produce 1-10th. Remembers him in Possession some years.

He had made great Improvements, he had built house & out-houses. The Landlord would have had 1-3 of Purchase money in the Sale. It would have sold at £20 sh. an acre, this includes the Landlord's fine.

(42).
Allowed £205.

Knew him to have a good Stock. He was a very industrious man.

Claimt. Produces the Lease which appears a Lease from Philip Skyler to Conrad Barnard & his heirs forever, paying 10th part of the produce annually. Says the Landlord had settled the Rent at £7 per Ann. with her Husb.

Claimant now lives in St. Lawrence Suburbs. Is at the Expense of Educating her Children which seems confirmed by some Certificates.

ELLIAS WILLARD, Wits.:

Says he has lately resided at Still Water, near the Place where her Husband lived. Knew the farm, thinks about 150 acres. Genl. Skyler has let this farm & another joining farm

lately & there are now new Tenants upon them. Understood they were Leases for years. Has heard of the family being in good Circumstances. It seemed a good farm.

NEW CLAIM.

June 18.

782. Case of ALEXR. SMITH, late of Philadelphia.

Claimant appears:

(43). Says he sent his Claim to Mr. Powell in England, sent it from hence in the Fall, 1783. Mr. Powell Certifies he recd. the Claim but did not deliver it because he understood the personal appearance was necessary at Examn.

He is a native of North Britain. In 1769 settled in Philadelphia. Was a White Smith by trade. Had a good Deal of Trade there.

On the Troubles breaking out declared against the Rebels. Signed no Association. When Troops came joined them immediately. Left Philadelphia on the Evacuation on Board the Fanny to New York. Came from there on Evacuation. Now settled here.

Produces Certificates to his Loyalty from S. Shoemaker. Ditto from Danl. Cox & that Claimt. was proscribed & lost an Estate in Philadelphia & in Cumberland Co.

He had a house & Shop at Philadelphia.

No. 1.

Produces Deed from Jacob Ducke to Isaac Craig for a Lot in Pine Street, paying 23 Dollars per Ann. for ever, with Assignment from Isaac Craig to Claimt. in Consn. 5£, 1773.

Says he built an house & Shop after he bought it. Vals. it at 250£ Pensil. Crcy., exclusive of the stock.

Says he could not carry any of his Shop goods, left to Value of 25£ behind him.

Produces Certificates signed J. Sproat, Secry., that a Lot of Ground & Shop, late Alexander Smith, was Confiscated & vested in the University & rents at 30£ per Ann. (44).

He had an Estate in Cumberland Co., consisted of 270 acres. No. 2.

Produces Deed from James Scott to Hugh Gilmore of 100 acres in Bedford Co., the same as Cumberland, in Consn. £9.18s, dated 1771, Assigned to Claimt. in 1771, Considn. was 60£. He produces several Rects. to show payment.

Says this was called a 100 acre Lot, it was on Dunlap Creek, it measured in fact 270 acres. He built house, Barn, &c., after the purchase. 20 acres Clear. Vals. it at 200£.

Produces Letter from his Agent in Philadelphia inclosing a

Certificate of the Confiscation of his Property in that City. Says he can do nothing as to the Lands to the Westward, the Return not having been made to the office from thence, but says there is no Doubt of the Confiscation.

Govr. Penn has paid the Debt stated in Claimts. Memorial.

NEW CLAIM.

783. Case of JAMES McILMOYLE, late of New York.

June 18.

Claimt. says:

He was at Montreal in the Fall 83. Gave his Claim to Mr. Kyn at that time, he was then going to England. (45).

He is a native of Ireland & Lived in Balstown, New York State. Joind. Gnl. Burgoyne at Skeensboro in the year 1777. Served in the Engineer Department. Made his Escape a few Days before the Army was taken at Saratoga. Got to Canada & has there continued.

Lives at Aswegatchy.

Had been in Gaol before he joined Genl. Burgoyne on acct. of his Loyalty.

In ye year 1777 after he joined Burgoyne a Rebel Capt. named Collins went to his Father's house, took his Father's

Cattle, Claimant's Cloaths & Watch & Carpenter's Tools. Capt. Collins was a neighbour of Claimant's. Does not know what he did with things taken. Claimt. had a watch which he brought from Ireland.

Says Collins had an order from the Commander of the Rebel Army against all disaffected persons in that settlement.

Produces Certificates to his Loyalty & spirit & that he had Conducted a good many Loyalists from this Province into Canada. Signed John Nairn, Major 53rd.

(46).

784. Case of JOHN WAITE, late of New York, decd.

June 20.

Jane, the Widow of John Waite, appears:

Says her Husband died 2 years ago. Has left Seven Children. Her Eldest Son, George, appears.

Her Husband was a native of England. Settled in America about 13 years ago.

Settled on Sir John Johnson's Lands, in Tryon Co. Had 3 Sons & 2 Sons in Law in the King's Service, on which the Rebels came & burnt their house on that acct., took Witness & her Husband Prisoner & Confined from May to Christmas, took the Cattle

when they burnt the House.

She & her Husband made their Escape & came to this Country. All her Children are in this Province.

Her Husband had a Lease of 150 acres on Sir John Johnson's Land 13 years ago, they were to have it 5 years for nothing & then to have a Lease & pay as others pd.

(47).

Her Husband had built an House & Cow house. Cleared 14 or 15 acres.

2 Cows, 2 Hogs, Household goods & Tools brought from England burnt in the house. Now lives with her Children.

GEORGE WAITE says:

If this true
U.E. Loyalist.

His Father lived on Sir John Johnson's Estate. When the Family first came to America they heard of the Battle of Bunkers Hill. His Father landed at New York, then went up to Johnstown, in Tryon Co., & settled there

If claimt can
be found, must
explain it.
John Prescott
says it was
August, 1775,
when he
landed with
Waite at N.
York from
England.

Witness & 2 Brothers & 2 Brothers in Law were in the King's Service, on which his Father & Mother were persecuted & imprisoned. Heard the house & all their property was burnt. They had 1 Cow, 1 heifer, 2 hogs, there were Tools & farming utensils & some furniture. Heard they were destroyed.

NEW CLAIM.

June 20.

785. Case of GARRET MILLER, late of Cambden, Charlotte Co.

Claimt appears:

Says he was at Sorel in the Fall of '83, sent his Claim home by Major Leake in Nov., '83, but he did not deliver it.

(48).

He is a native of Ireland. Came to America in 1772. Went first to Virginia, afterwards settled in Campden, New York Prov. in the year 1775. Joined the King's Army at Crown Point in 1776. Was taken Prisoner in 1777. Served under Col. Peters. Was continued a Priser. for 2 years. Made his Escape & came into this Province. Now lives at Sorel.

Says he bought a Lot of one Peter Sparling in Campden in 1774, it consisted of 188 acres was to pay 110£ York Money.

Had pd. between 30 & 40£.

He produces a Bond from Peter Sparling dated 31 Decr., 1774, in the sum of 200 on Condition to Convey to Claimt. his right & Interest in the Township of Campden on or before 1st Novr., 1776, on payment of £110.

Robert Sparling never made the Deed because the money was not pd.

Says he gave his Bond to Sparling for the money. Sparling

is a Loyalist & Claimt. heard he was at Halifax.

Says he Cleared 12 or 13 acres.

The Commrs. took it away, took it from his Wife while Claimt. was a Prisoner, sent her away.

Vals. Land unimproved at 12sh. & 6 per acre. Could have sold it.

28 acres were Clear when he bought it.

Vals. improved Land at £3.15 per acre.

He lost 1 Cow, 1 Steer, 1 Heifer, 1 Calf, Hogs, Tools, &c., Utensils, Wheat in the ground, when he left home.

(49).

These things were plundered or destroyed before his Wife was driven away by the Americans.

PETER MILLER, Wits.:

Says he remembers Garret Miller purchasing a Lot in Camden of one Sparling. Thinks there were 180 acres. Remembers his joining the King's Army at Crown Point, he served as a Quarter Master Seargent, he was wounded & taken Prisoner. Remembers having a yoke of Oxen, 2 Steers, 2 Cows, Tools, Mare & Colt.

Witness sold a yoke of oxen & 2 Steers for him in Genl. Burgoyne's Army. Heard the rest were taken by the Rebels.

Says the Claimt. had made Considerable Improvements. Cleared 9 acres himself. Unimproved Land sold at 20 sh. or 12 sh. York Money.

NEW CLAIM.

786. Case of WALTER SCOT, late of New York.

June 21.

Claimt. says: He resided at Montreal in 1783 & has been here ever since. Sent a Claim in the Fall by Lawyer Powel, delivered it to him when he was going to England, but he afterwards returned it.

(50).

He is a native of Ireland. Came to America 2 years after the French War. Settled at Still Water, lived there when the Rebellion broke out. At first took the Part of his King. Was Imprisoned for a Tory. His Sons joined the Brit. Troops. He was kept in different Gaols in the year 1776 from June to Christmas, then released to his own farm & there was on Parole till Genl. Burgoyne came.

Claimant & 2 Sons joined Genl. Burgoyne & continued with him till he was taken, then came to Canada. Now lives at Isle Aux Noix.

Produces Certificates to his Loyalty & Pass from Philip

Skene. In Certificates Philip Skene remembers Claimts. Imprisonment.

He had 200 acres under a Lease from Genl. Skyler.

Produces Lease from Phil. Skyler to Claimt. forever of 198 acres, paying £4.19.3 annually after the year 1772 & paying Taxes, &c., dated 1768.

Says he had a house & 2 Barns, 2 Stables & other outbuildings & cleared 130 acres, had 2 orchards.

Genl. Skyler has got the Land again & has let it.

(51). After he had joined Genl. Burgoyne's Army his stock was all taken.

7 Horses, 15 Cows, 4 Steers, 150 Bushels of old Wheat in the house, Hogs, 20 Sheep, furniture, Cloaths.

Taken by the Rebels, heard they were sold.

CAPT. LA MOTT, Wits.:

Knew his farm. Knew Claimt. at Still Water, good Land, well situated. Speaks of his Loyalty & that of his family. He had many Cattle. Lived in Comfortable circumstances. Has other attested Witness with Provisions, &c., for ye Indians, &c.

LIEUT. PHILIP LANSING, Wits.:

Knew Claimt., he lived at Still Water. He was very Loyal, he & all his Family. Heard of his Improvement.

Claimant & his Sons joined Genl. Burgoyne. Came into this Province before the Convention.

He had a Lease under Genl. Skyler.

(52). Claimt. was a hard working, industrious man & did a great Deal to his farm. Had 100 acres or near it clear. Buildings were in good state. He had planted Apple Trees. It was Land well situated. Claimt. cd. have got a large sum for it, 30 Sh. per acre taking it all together. He had a Considerable Stock which he bels. was taken by the Rebels. Parties from the Rebel Army & Militia used to come particularly to seize the property of persons who had shown themselves well affected towards ye Brit. Govt.

A NEW CLAIM.

June 22.

787. Case of ABRAHAM HYATT late of New York.

Claimt. being sworn, saith:

He came into Canada in the year '80. Lived at St. John's all the Fall of '83. Gave a Claim to Capt. Mices to forward to Quebec in the Fall of that year, but it was too late.

Now lives on Masisco Bay on Lake Champlain within the Province of Canada, 15 miles from the Isle au Noix Settlement.

He is a native of America, lived at Skenackady, Albany Co.

When Troubles began joined Genl. Burgoyne in the year 1777. Servd in Capt. MacAlpine's Corps. Had not servd in Rebel Militia. Was at Saratoga. Was ill at the time of the Convention. Continued at his own Place till the year 1780. Was several times fined. At last was put in Gaol, kept 3 or 4 weeks, then discharged on Bail.

Went off on account of the Persecution he met with.

He had a farm of his own in Ball Town, 100 acres, purchased No. 1. of Beriah Palmer about 3 years before the War, gave 2 Dollars per acre, it was Wild Land. Sd. he had cut down the Wood of 3 or 4 acres. Vals. it at 30 Sh. per acre.

Does not suppose the Rebels have taken possession of it.

Had a Tenant farm 125 acres at Skeneckady. Had a Lease, No. 2. bought a year before ye War. Abraham Fundy was the Landlord.

Claimt. had an Assignment of the Lease, which was for 16 years. Was to have the Land till end of the Lease, then give it up, he had nine years to come.

He made Improvemts., some buildings, about 30 acres were clear.

Lost 5 horses. His Wife sold some of them, 4 out of the 5, 16 Sheep lost by the Indians & Continentals while he was in Bur-

goyne's Army.

Lost Cattle & Cows. His Wife disposed of some before she came away, 8 Hogs, furniture was partly plundered, his Wife sold some.

Had some Boards which were taken by a neighbour, a Rebel.

JAMES MACYLMOIL, Wits.:

Knew Claimt. before ye War. He joind Genl. Burgoyne & servd the Cmpaign. He had a farm at Skmackyda where he lived. He followed ye Trade of a Shoemaker & had stock about the house.

A NEW CLAIM.

788. Case of JOHN MOCK, late of New York.

(54).

June 22.

Claimt. appears & being sworn, saith: He lived at St. John's in the Fall of 1783. Sent his Claim by Capt. Leake, he did not arrive in time.

He is a native of Germany. Came to America 20 years ago, settled near Albany. When Troubles began joined Genl. Burgoyne at Fort Edward & Servd that Campaign as a soldier. Was at Saratoga, got away before Burgoyne & came there, is now settled in Massisco Bay.

Had a fa m near Albany, about 130 acres. He took it up &

Cleared it, at least 60 acres Clear, a new framed house & builds.

It belond to Rancellor who lived at Albany & had a large Estate. His time for payment of rent was just coming, he had

no Lease, would have had one if the Troubles had not come on. Vals. it at 300£.

Rancellor now resides at Albany & has sold the Lands that had belonged to the Tories.

Seems a very
honest man.
(55.)

Had 6 horses, 4 oxen, 4 Steers, 8 Cows, 2 young Steers, 2 Heifers, 54 Sheep, 16 Hogs, furniture, utensils, 300 Bushels Wheat in the Chamber, 200 in Straw, Wagon.

Taken by the Rebel Army when Burgoyne was taken.

PHILIP DAYRICH, Wits.:

He knew Claimt. He joined Burgoyne's Army & Servd the Campaign. He was always considered very Loyal.

Knew that he had a farm about 9 or 10 miles from Albany. Remembers him in Possession before the War. It was held of one Rancellor, there were fine Improvemts. upon it, he could have sold the Improvemts. There was a new frame house & good Builds.. He had Cleard a fine Piece of Land.

Vals. it at about 300£ York Curcy.

He had a very large stock, all taken by the Rebels on acct.

of Claimt. being a Tory.

788. Case of THOMAS SWAN, late of Massts.

June 22

Claimt. appears, says:

He is a native of America, lived at Grougton, Co. of Midx. on a farm of his own & was also in Trade.

(56.) On breaking out of the Troubles he took part of the Brit. Govt. He had shown the same Principles before, when he lived with a person who opposed the non Importation against which Claimt. also did. This had made him obnoxious, he was obliged to leave his Home. He left home in April, 1777, took Refuge with the Army, first Escaped to Rhode Island & after to New York.

In 1779 His family were driven away by order of the State of Massts. & came to Claimt.

Claimt. servd as a Volunteer in Govr. Wentworth's Volunteers & went on several Parties with them.

Before Claimt. left home, he had made over his Landed Property to his Brother for fear of its being lost under the Act of the Assembly past against Absentees.

His Brother has sold it for Paper Money & the Estate has

not been Confiscated, but by his Brothers taking Paper Money the whole is lost.

When he went away some of his Property was plundered by his neighbours.

His Wife & family disposed of some. He left the articles mentd. in the Schedule.

Is now settled at Montreal.

He had purchased the farm above mentd. about the commencement of the War, it consisted of 100 acres, finely improved & in good Cond'n, gave 45£ lawf., paid some in hard money, some in Paper.

(57).

He thought as the War was putting an end to Trade, particularly as he had opposed the Non Importation Agreement that it was the best way to his money, &c., in the Purchase of Lands.

His Claim was given in by a friend at home without any particular Directions from Claimt. & his friend has given in several Charges which Claimt. would not have made.

Says he served with George Leonard in his Naval Excursions. Claimt. speaks of his present Distresses.

ROLLAND SPARKS, Wits.:

Knew Claimt. at New York. He served in Wentworth's Volunteers. Was on frequent Excursions with them. Was active

in the service. Witness was in the same Company in which Claimt. servd. Was on Board one of Mr. Leonard's vessels in his Expeditions.

A NEW CLAIM.

790. Case of RACHEL BRIAN, late Widow of James Macintosh, New York.

June 22.

Claimt. appears:

She & her late Husb., James MacIntosh, were at St. John's in the Fall of '83. Her Husband died last March, 2 years ago. Made a Will & left everything to Claimt. Left no Children.

(58).

Her Husb. was a native of North Brit., was a soldier in War before last, settled at Ticonderago before ye Troubles on a Tenant farm. He would not take arms with the Rebels. He joined Genl. Burgoyne as soon as he came, piloted the Army cross the Lakes. Continued with the Army. Was in the Convention. Came to Canada.

Produces several Passes. Produces order from Genl. Fraser mentioning that James Macintosh had been entirely ruined by the Rebels & allowing 3 Rations.

Her Husband had 215 acres near Ticonderago, purchased 9 years before ye Rebellion. He cleared 40 acres. A good dwelling house & Barn.

The Rebels burnt the house on acct. of her Husb. joining ye Brit. Army. Thinks her Husb. pd. 60£ for it.

Had the stock mentioned in the Schedule all taken by the Rebels when her Husb. joined Genl. Burgoyne.

Says they kept a public House & had a great many articles of various kinds. They used to carry on a little Trade, & she says they had all the things mentioned in the Schedule.

(59).

Her present Husband belongs to the 31st Regt. Is to send the Will & Leases.

NEW CLAIM.

June 23.

791. Case of DUNCAN CAMERON, late of New York.

Claimt. says:

He was at Port Chamblee in the Fall '83; all the Fall. Had the care of the People who worked at the King's Saw Mill. Was under Capt. Twiss in the Engineer Department. Sent a Claim to Major Leake to be carried to England in the Fall '83.

He is a native of Scotland. Came long ago to America. Lived at a Place called Mapletown, 36 miles from Albany.

Had declared his sentiments from the first in Favor of Brit. Govert.

In Aug., 1777, joined Genl. Burgoyne. Served with the Loyalists under Col. Foster. Brought 30 People in with him. On Col. Fosters Death the Loyalists were Commanded by Capt. McKoy. They were afterwards joined to Sr. J. Johnson's Regt.

(60.) Had the Commission of Ensign. Served during the Campaign. Came to Canada after Convention of Saratoga. Was in the Engineer's Department till the year 1784. Has now half Pay as Ensign. Settled on Lake Champlain.

Had a Tenant farm of 160 acres in Mapletown, near Bennington, but not in Vermont.

Had a Lease from Alex. Colden, dated 1769. It was a Lease forever, paying 1 sh. per acre rent.

Took it as Wild Land. Built a house & Barn & had improved 60 acres. They were well cultivated & fenced.

It was hired of Alexander Colden. He used to be called Governor from his or his Father's being Lieutent. Govr. of New

York. Was Post Master General.

Claimt. had leased out 80 acres, half the Estate, receiving £6. 3s. yearly.

Claimt. was to be answerable for ye Rent to Govr. Colden. About 12 acres of these Lands were cultivated when he let it off.

Vals. the 80 acres which he reserved for himself at 170 or 180£ York Money.

The part which Claimt. held has been Confiscated & sold. It was sold at Albany.

(61.) The tnt. of the other 80 acres enjoys them still, but does not pay the rent. This is a loss of £2.5 annually to Claimt.

He made a Claim of 1,500 acres in Vermont in the Claim sent Home by Major Leake, but withdraws it.

When he joined Genl. Burgoyne his stock was seized; 8 Cattle, 5 horses, 30 Sheep Stacks of Wheat, Peas, oats & Corn, Barley, Hay, Utensils. Saved his furniture.

There were Parties sent from the Rebel Army to seize the property of Tories. A Party was sent from Bennington under the Command of Isaac Clark who took Claimt.'s Property.

JOHN RUYTER, Wits:

Remembers Claimt. serving the Campaign in Burgoyne's Army. He lived at Mapletown. Heard he had a great farm. Has

been thro' the Place where Claimt. lived, but did not particularly know the Lands.

1787, July 1st.

Claimt. produces Lease forever, dated 2nd Octr., 1769, from Alexr. Colden to Clt. of a Lot of Land in the E. Side of Hudsons River, Albany Co., containing 160 acres in Consn. of Clt.'s discharging the Quit Rents due & to become due & also to paying 1s. pr. a. pr. an. after 5 years from the Date of the Lease.

Also Deposition of James Williamson, dated 28th April, 1780, taken before the grand Jury at Albany, charg. Clt. with having joined the British Army.

(62).

Produces appraisement at 3£ per acre by Thos. Sickel who mentions that 79 acres & $\frac{1}{2}$ have been sold as Claimt.'s property by ye Court of Forfeiture.

NEW CLAIM.

792. Case of CAPTN. HENRY RUITER, late of New York. June 28.

Claimt. says: In the Fall of '83 he was at St. Johns. He sent a Claim by Major Leake; gave it him in the Fall of '83.

Is a native of America. Lived in Pitts town when the troubles broke out. From the first declared against the measures pursued

by the Rebels. Was obliged to leave Home & had been sculking in the woods till he could join Gen. Burgoyne. Joined him in Aug., 1777. Carried in several men. Was first under Col. Foster, then McKoy & afterwards under Major Rogers. Had a Capt.'s Commission under Major Rogers, in the Kings' Rangers. Has now half Pay. Resides on Caldwells Manor, Lake Champlain.

Had 260 acres in Pits Town. Produces Deed from Wm. Smith to Claimt. of 303 acres in Pits Town in Consn. 272£ York. dated 30 June, 1774.

Had pd. some & given a Bond for the rest. He had sold about 40 acres. After ye purchase he built a Saw Mill. Cleared about 50 acres. Built a house & another small house.

(63).

Vals. it at near 700£.

The Estate has not been sold. It has been taken Possession of by several persons. Has heard it was advertized for Sale. His name was amongst the Persons indicted.

No. 2. Had a Lot in the New City. Produces a Note by which Jacob Lansing promises to give a Deed to Claimt. of a Lot in the Township of Stonecody in Cons. 25£, dated 1768. Claimt. never had the Deed.

No. 3. Had a Lease in Hsick. Lived there before he went to Pits Town. It belonged to Danl. Bratt. Was to have had a

Lease for 40 years. Was to have been paid for the Improvements. He had sold the Improvements.

When he joined Burgoyne he left 20 head of Cattle, 13 horses, 10 Sheep, Farming utensils & furniture. He got some, but most were taken by the Rebel Army, chiefly by one Capt. Bentley & Capt. Wright, 2 days after the Battle of Bennington.

Produces an order by which his family were banished from the State of New York in 1780.

HERMANUS BEST, Wits:

(64). Knew Claimt. at Pits Town. Always considered him as a Loyalist.

He joined Genl. Burgoyne. He had a farm at Pits Town. Claimt. had bought it several years. Bought it of Ch. Just. Smith. He had built a Saw Mill. 30 or 40 acres clear. He had built a Dwelling house & lived there. Witness did not particularly know the Land.

Witness vals. such Lands, Wild, at a Dollar or more. Clear Land at 4 or 5 Dollars.

He had a good stock & seemed in good circumstances.

Produces Albany Gazette with advertizmt. for the sale of the Equity of Redemption of Claimt.'s Estate in Pits Town.

NEW CLAIM.

793. Case of CHRISTIAN WEBER, late of New York.

June 23.

Claimt. says: Was at St. Johns in the Fall '83. Gave a Claim to Major Leake in Feby., '84. He was then going to England by the way of New York.

(65). Is a native of Germany. Lived at Claveroak, Co. of Albany. Joined Genl. Burgoyne in the year 1777, at Patent Kiln. Served in Jessup's Regt. as Capt. Served the Campaign. Came to Canada after the Convention of Saratoga. Was afterwards on the new arrangement made Lieut. in Sir John Johnson's Regt. Has now half pay.

Claimt. was in Possession of 30 acres in Cloveroak, 30 miles from Albany, which he had from his Father in Law. This was vacant Land when taken Possession of by his Father in Law, Christian Haver. He possessed it many years; gave it Claimt. in 1773. He had no Deed, but Claimed it by possession.

One Rancellor also Claimed it, pretending to have an Indian Deed.

Claimt. had also taken Possession of 100 acres of Vacant Land adjoining in 1773.

Claimt. did not send in his Claim for the Land, because he did

not think it would be lost, but he finds a Committee man has got Possession of it.

There was a good framed house, which Claimt. had built himself. The Land was good, all clear.

Vals. this Lot of 30 acres at 150£ York Money.

Lost 2 Cows, 2 Heifers, 18 Sheep, 14 Hogs, furniture & utensils. The Rebels took them in the winter 1778. There was an order from a Committee for seizing Claimt.'s effects. They took 5 Slay Loads of effects from the House. Some shop goods & different things were taken. Above the value in Schedule in the year 1781. The Rebels took 2 Trunks of Cloaths & other Things which he had secreted & was endeavouring to bring away with her to Canada. (66).

Produces affidt. of Christian Haver sworn before Herr Ruitter to Claimt.'s personal Estate being taken by Rebels, and that Claimt. had a farm. Cannot say how much Land & that a Rebel Capt. moved into it.

794. Claim of JOSEPH JEBARE, late of New York.

June 28.

Claimt. says: He is a native of America. Lived at Saratoga when Troubles broke out. Joined the Brit. Army at Fort Edward

in the year 1777. Worked in a Blacksmith's shop with the Army. Continued till Burgoyne was taken, then came to Canada. Now lives in this Town.

Had a Lease from Genl. Skyler of 60 acres. Had it about 4 years, but had no Deed. He had made Improvemts; cleared a Dozen acres & built a house. -

Lost 2 horses & 3 Cows. The Rebels took farming utensils, furniture.

JOHN PLATT: Claimt. joined the Army in 1777. He worked for the engineers. He had a little Farm hired of Genl. Skyler & a little stock. He was a poor man. He came into the army & came to the Province with ye Loyalists. Witness always considered him Loyal. (67).

NEW CLAIM.

795. Case of WILLIAM STEWART, late of New York.

June 25.

Claimt. says: He is a native of Scotland. Was settled in New York State at Cambridge near Albany. Served in American Militia 2 Days when General Burgoyne came into the Country. Deserted from Militia. Continued with him till he was taken. Served under Major Hughes. Came to Canada. Now lives at Montreal.

Lost a horse & some Cloaths, taken and sold directly after he joined Genl. Burgoyne. Taken by one of the Rebel Committee men. Does not know what became of it. He had Debts owing him, great part of which he has recovered since.

JOHN SKIMMING, Wits:

Speaks to Claimt.'s Loyalty. He had a horse & some good Cloaths.

They were plundered when Claimt. & Witness joined the Brit. Army, owing to his having joined the Brit. Army.

(66).

796. Case of HUGH MONRO, late of Albany Co., New York.

June 26.

Claimt. says:

He is a native of Scotland. Had been a Seargent the war before last. After the Peace settled in America. Lived near Albany on the Kydoseros Patent. When the Troubles broke out joined one of the Rebel Meetings or Associations. In July, 1777, joined Genl. Burgoyne; was appointed to Captns. Rank. First served in Jessup's Regt., afterwards had the Command of a Company of Batteaux men. Continued till Burgoyne was taken, then came to Canada; then went into the Engineer's Department under

Capt. Twiss at Quebec. Was so employed about 2 years. Now settled in Oswegatchy. Has not half pay.

Produces Certificates from Capt. Shank that Claimt. joined him at Saratoga with his Company of Batteaux men in Sep. 1777. Speaks very favourably of his Conduct, and that he was wounded while doing his duty.

Produces a Certificate from Capt. Wilcox that Claimt. had the care of transporting Provisions from Fort Edward & to his good Conduct.

(69).

Produces Certificate from Capt. Twiss that he had been employed under him in Engineers Department after Aug., 1779, to January, 1781, without additional Pay & to his good Conduct.

Was possessed of—

No. 1.

279 acres in Kayodoseros Patent, purchased of Mr. Isaac Low in 1771. Purchased at 20 sh. per acre.

Purchased a large Tract in 2 parcels & sold all except one parcel of 279 acres. He purchased the whole at 20 sh. pr. acre. There was a Mortgage to Isaac Low of 300£ York Cury. on this Estate of 279 acres. Vals. it at 25 sh. per acre Halfx. Cury.

There was a place for a Mill on this Lot.

Is told to get certificate.

The whole of this is valued by Major Jessup, Capt. Jones & Mich. Hofnayl at 207£ Hal. Cury. Has been informed that the Place was sold.

No. 2.

Had a Lease of 300 acres in the said Patent, 1 mile from ye other Tract, called Fort Miller. Took it in 1776, Fanning Fisher. It was a Lease forever at 15£ York Cury. per ann.

Had a Lease but it is lost. The Landlord took the Land on Claimt.'s going away.

Claimt. took the Improvemts. for a Debt of 70£. Laid out money afterwards; lived there.

(70).

Vals. the Improvemts. at 125£.

Claimt. sold a Tract before mentd. for 1,400£ to one Robt. Hoaksley in 1776. He was also to saw a thousand Logs for Claimt. The Logs were sent to the Mill in the Winter 1776. Hoaksley sold the Land to Platt who was to saw the Logs. Part was sawn after Burgoyne's Depart., then Logs & Planks were all taken by the Rebels for rebuilding the Barracks. Says they were known to be his Boards & Planks & taken as such.

Vals. them at 287.10.

Had also some other Boards & Planks which Claimt. had left at the same Mill.

Vals. them at 28.15.

Hoaksley & Platt were both Loyalists.

Hoaksley was with Burgoyne. Platt went into Canada.

When he joined Genl. Burgoyne he left Negroes & his other property with his Wife at No. 2.

Lost 2 Negroes, man & woman, 5 Cows & 2 Horses. His Wife was driven away & went down to Albany.

The Negroes were driving the Cattle & horses. The horses were taken away from the Negroes at Stillwater. The Negroes & Cattle were taken by the Rebels. He does not exactly know when. Says his Wife did not dispose of them. Lost also farming utensils & furniture, at his house. Plundered by the Rebels after he joined Genl. Burgoyne.

(71).

MICHL. HOFNAIL, Wits:

Knew Claimt. He was always considered a Loyalist. Joined Genl. Burgoyne. Had the Command of a Company of Batteaux men. Served the campaign. Was afterwards in the Engineer's Department in this Province.

Remembers his purchasing a large Tract of Mr. Low. Sold a good deal. Kept about 2 or 300 acres. Remembers the Lot that he kept. The Land was some of it, that in the Front very good.

Vals. it at 20 sh. per acre.

Knew his Lease at Fort Miller, No. 2. He lived there. The

Improvemts. were good.

Heard of his having Logs at a Mill which were taken by the Rebels. He had a Negroe man & woman.

JOHN JONES, Wits:

Knew Claimt. He was always Loyal. Joined Genl. Burgoyne. Was Capt. of a Company of Batteaux men.

Knew that he had part of a Tract, purchased of Mr. Low in Kayodoscreas Patent. Witness with Major Jessup made a Valuation of these Lands and estimated them at 207£ Hal. Cury.

He lived at Fort Miller. Witness had valued them Improvemts. with Major Jessup after Deductions for Rent &c. at 125£. Has seen a Negroe man & woman at his house, horses & cows. His house was Comfortably furnished.

(72)

Witness knows nothing of Claimt.'s right to the Logs, but if the numbers was as represented by Claimant says they are rightly valued.

MAJOR JESSUP, Wits:

Knew Claimt. He served as Capt. of a Co. of Batteaux men. Knew of the small Tract purchased of Isaac Low. Does not speak of knowing him in Possession, but understood the Purchase of a large Tract was made some years before the war.

Vals. what was left at 3 Dollars per acre.

Knew the ground at Fort Miller. Heard of his taking a Lease of it.

Vals. the Improvements at 125£.

Did not know of the Claimt.'s Right to the Boards, &c., but if he had such Right they are properly valued in the Schedule.

JOHN PLATT, Wits:

Bought a Tract of Land of Mr. Hoaksley who bought it of Claimt. The Land was sold for a sum of money, he thinks 1,400£, & the Purchase was to said 1,000 Logs for Claimant, Witness taking the Bargain was obliged to saw the Logs.

(73). When Witness took Possession in 1777, there were a great many Logs drawn to the mill for sawing which belonged to Mr. Munro. Witness himself sawed 431. There were more Logs ready. He cannot speak to the exact No., but there were a great many, besides what Witness sawed.

JOHN WRAGG, Witness:

Remembers a great many Logs at the Mill which had been purchased by Mr. Platt. Did not hear whose the Logs were, but there were many at the Mill in the year 1777. A great many were sawed. A great many Piles of Boards & Planks were taken away by the Rebels. Saw them taken. The rebels said they took them for the use of Congress.

NEW CLAIM.

June 27. 797. Case of MICHL. HOFFNAIL, late of Kingsbury, in New York.

Claimt. says. He lived in the Sumr. 1783 near Chamblee. In Octr. went on Business to Lachine. There was told by Major Jessup that he was outlawed and that his estate in the States would be lost, which he thought was safe. He came back thro' Montreal & was going to Albany to recover his Estate, it having been Confiscated after the Peace, but heard at St. Johns it was too late & did not go.

(74). His home was near Chamblee during this Time.

His Estate had been Confiscated since the Peace.

All the Proceedings have been since ye Peace.

He lived in Kingsbury when Troubles broke out. Never was in their Militia. Refused serving as an Assembly man. Joined Genl. Burgoyne at Fort Ann. Assisted in conveying forage & Provisions. Was employed on Secret Service by Major Jessup & Capt. Fraser. Being suspected he was obliged to fly & came into Canada. Went back to Albany in '84, having some houses there that had been secured to him. He exchanged the Houses for 600 acres on Killingland Creek, when he settled within the American Lines. Now settled there.

Produces Certificate from Major Carleton to enable Claimt. to Provisions. St. Johns, 1780.

No. 1. Had a Lot in Kingsbury, No. 10, containing 242 acres, purchased in 1771 for 20s. per acre of Joseph Smith. Built 2 Mills under one Roof & a Blacksmith's Forge. Built an house & Barn. There were 50 acres clear. Says he laid out 2,000 Y. Curry. on ye Place.

Vals. it at 1,500 York Cury.

Produces proceedings whereby it appears he was indicted, 25 July, 1783. Final judgement entered 29 Dec., 1783.

Col. Williams located upon the spot, who sold it to Henry Hart. Claimt. has brought an eject. against Hart, but has not been able to get a hearing.

(75).

Produces Valuation by 3 Appraisers who value it at 1,500£.

Says all his Deeds & Papers were taken by the Rebels from Mr. Adams, in whose care Claimt. had left them.

No. 2. Had another Lot in Kingsbury, No. 18. 242 acres purchased in 1775 of James Mackennice & ors., for 500£. He had a Mortgage before on the Lands. Altogether cost him 500£. There was a great Deal of clear Land; 70 acres clear. He moved a great Deal of Hay. Vals. it at 500£.

The Heir of the person of whom Claimt. bought it has got Possession & holds it, having found out that Claimt. had lost the Deed. So that it is not Confiscated at present.

No. 3. Had 750 acres, Charlotte Co., in the Artillery Patent, bought in 1772 of James Panton. 40 or 50 acres were clear when he bought it. Claimt. Leased 250 acres of it.

He had not paid the whole money & has been obliged to pay 150£ that he owd upon it for which he gave a Bond.

Vals. it at 20 sh. per acre. It is valued by 3 appraisers at 562£.

This is Confiscated. Does not know who is in Possession. Dr. Williams has got a Deed of it. Hart bought it. Claimt. had brought Ejectmt. against Hart but cannot get a hearing.

(76).

His furniture, Cattle, &c., were taken at his House at Kingsbury. Plundered and taken by the Indians of Burgoyne's Army.

MAJOR JESSUP, Wits:

Knew Claimt. Always looked upon him as a Loyalist. Witness had such Confidence in him, that he employed him in Secret Services in Associating the Loyalists, which he performed to Witness's satisfaction.

Is satisfied of his Loyalty. He frequently assisted & gave Intelligence to ye Loyal Party.

Remembers the house where he lived at Kingsbury. It was a comfortable house. Remembers the Mills. There was a good Deal of Clear Land.

CAPT. JOHN JONES, Wits:

Knew Claimt. Is satisfied perfectly of his Loyalty. He was considered as a person in whom the Loyal party might place full

confidence. Knew No. 1, his Lot in Kingsbury, 242 acres. Remembers him in Possession. He had Mills.

Vals. it at 1,500 York mon. He laid out a great Deal after the Purchase.

(77). Knew No. 2. Understood from all the Parties that he purchased it in 1775. Vals. it 500£.

Understood he had Lands in the Artillery Patent. Some of the Lands are good. Knows the Appraisers. Thinks them competent & good Judges of Land.

His House was well furnished.

Mentions several Instances of Assistance given to the Loyal party, and to his having performed several pieces of service.

Speaks very favourably of him. Thinks he intends to return within the Brit. Govrt.

NEW CLAIM.

June 27.

788. Case of RICH^d. WRAGG, late of Saratoga, New York.

Claimt. says. He was at St. Johns in the Sumr. & Fall of '83. Sent a Claim by Capt. Abbot in '83. It did not arrive in time.

(78). Is a native of England. Settled in America 20 years ago. Lived at Saratoga, when the Troubles broke out. Always declared in Favour of his Majesty. Assisted several Loyalists employed in Secret Services. Was the first man who found a Pilot to conduct the friends of Government into Canada in 1775.

His conduct had made him obnoxious to ye Rebels. He was put in Gaol. Was persecuted & obliged to quit his Home.

In 1779 came into Canada, settled at St. Johns. Was foreman at the King's Works in the Smith's Business. Now resides there. Produces his Discharge from Gaol in Dec., 1776, on giving security for good Behavr. &c.

Produces Certificates to his Loyalty by Sir John Johnson & Danl. MacAlpin. Annexed to a Petition to Govr. Haldimand.

He had 386 acres of Land in Saratoga. Produced Deed from John H. Beechman to Claimt. of 386 acres in Kayodoscens Patent in Consn. 220£ Cury., dated 1773.

He gave 33£ more for Improvements. He built a shop & Stables. 60 or 70 acres were clear. Vals. at 300£.

It has been Confiscated & advertized for sale.

His horses & cattle were taken by Burgoyne's Army. His furniture was destroyed in like manner. His Wheat & Corn were destroyed. Utensils, &c., Provisions were taken by the Army.

JOHN PLATT, Wits:

(79). Knew Claimt. at Saratoga. Always considered as a staunch Loyalist. He gave assistance repeatedly to Loyalists in Distress. He assisted Witness when he was going into Canada to carry Intelligence respecting the Motions of Genl. Montgomery's Army. Knew of the Business on which Witness was going. Supported his

Family in his absence. Witness went once to his assistance when he was in Albany Gaol. He was much persecuted. He made his escape from there. His family were sent away from Saratoga.

He had a Farm at Saratoga. Remembers him several years in Possession before the war. It was a valuable Place. 60 acres or more cleared.

He had a good stock; 4 or 5 Cows, 5 or 6 Horses, Tools. The Horses were taken by Burgoyne's Indians. A great many things were taken by the Rebels, after Burgoyne's defeat.

WILL. STEWART, Wits:

Read in the York Papers advertisement for the sale of the Lands of Richd. Wrag in Saratoga.

NEW CLAIM.

799. DANIEL DUNHAM, late of Kingsbury, New York. June 27.

Claimt. says. He was at the River De Chine 1783. Made up his acct. and gave it to Major Jessup in Oct. in order to be sent to England. Their Quarters were during that Winter at De Chaine.

7 Leagues from this Place.

Is a native American. Lived in Kingsbury. In the year 1777 joined Genl. Burgoyne, but did not stay with the army. Did not return to Kingsbury, went to different places. Joined the Brit. in the year 1780, at Crown Point. Served till the war was over, part of the Time as Seargt. in Jessup's Corps. Produces his Discharge. Lives at Oswegachy. (80)

Had 30 acres at Kingsbury, purchased of Capt. Jones. Is not certain whether in '74 or '75. Had no Witness. Gave 60 Dollars in old Currency. He cleared 4 acres & built an house.

Vals. at 30£. Is informed it is sold by the State.

Hired some Lands of a person who had taken Possession of

Vacant Lands belonging to Mr. Bayard. Took them in 1776 at a Rent of 8£ per ann.

Had a share in a saw mill in Kingsbury Common. 1-16 share. He helpt to build it. It did not cost him much, besides Labour. Cost 10£.

A Robet. Magee takes 2 horses from Kingsbury in 1777 & a Gun. 2 Cows lost since the year 1780. His Wife was sent away & his utensils & furniture were taken. They were on a Place belonging to another person, when his Wife took shelter in Argyle Township.

CAPT. JOHN JONES, Wits:

(81).

Remembers Claimt. at Kingsbury. He went to the Army in 1777, but did not stay. He afterwards joined at Crown Point. Considered him as a Loyalist. Speaks favourably of his character & services.

Claimt. bought 30 acres of Land in Kingsbury of Wits. He thinks in 1775. He was to pay 10 sh. per acre York Money. It was paid or settled in acct. in the year 1775. He had not a Deed, but Witness would have given him one at any time. Claimt. had a share in a saw mill, 1-16. Witness speaks of Claimt. having frequently assisted persons of the Loyal Party. Heard of his having lost horses & cattle, between 1777 & 1780. He lived in Argyle Township.

June 27.

800. Case of JOHN SKIMMING, late of New York.

Claimt. says: He lived in New Cambridge, Albany Co. when Troubles began. He joined the Brit. at Skimesboro in the Fall of 77. Continued with Genl. Burgoyne, was employed as a Clerk by Genl. Burgoyne; was taken at Saratoga. Came into Canada with the Loyalists, have continued there since in the Quarter Masters Department. Now employed in Capt. Genevay's Office.

(82).

Lost a Trunk with his Cloathes & Money. Left at New Cambridge when he joined Genl. Burgoyne. It was concealed in a friend's house. Mr. Charles Gorden at New Cambridge. His friend was a Loyalist & had joined Genl. Burgoyne. A parcel of Rebels came & plundered the House & took Claimts. things amongst others. Cash 10 gs. Cloathes 35 York Cury.

Produces affit. from Charles Gorden in whose custody the things were left to Claimt's Loss to the above amount.

The party that plundered Gorden's house came for that Purpose because he was a Loyalist.

June 30.

801. Case of JAMES PARROTT, late of Cambridge, Dist. Province of New York.

Claimt. says: He is a native of America, resided at Little White Creek, Cambridge Dist., when Troubles broke out. He took part of Govermt. he signed the first Association, joined the Brit Army at Crown Point in 1776. Served in Major Jessup's Regt. as Lieutent. Has served all the War. Now lives at Cataraqui; has $\frac{1}{2}$ pay as Lieutent. His Estate was confiscated & sold after he joined the Brit. Army.

(83).

He was possessed of 100 Acres in Little White Creek, purchased 7 or 8 years before the War, purchased of one Leake in Consd. of 80£. It was New Land. He laid out a great Deal about it. Improved 80 acres, built a Log House & Barn.

Vals. it at 600£ York Mon.

It was mortgaged to the Loan Office for 50£ of which part was pd. The Loan Office have seized the Land & sold for the Debt.

Produces Certificates of Conviction. Produces Certificates of the late Loan Office from which it appears that there was only due 39£.15 to the Loan Office in 1777, & not for 8£ afterwards.

Had 7 Horses, 20 Cattle, furniture, utensils, 300 Bushels Wheat, Corn, Wheat in the Stock, Oats standing, Hogs, Sheep. These things were taken by town Comrs., 2 Days after the Battle of Bennington. Some sold by public Sale.

CAPT. CORELL, Witness.

Knew Claimt. Considered him always as a Loyalist. He joined the Brit. at Crown Point in 1776 & continued to serve. Was Lieutent. in Witness's Company.

Knew his Farm. Remembers him in Possession some years before the War. It was a well Improved; 2-3 of it well Improved. He built a Log House. Vals. it at 5£ per acre N. York Cury.

Has heard it has been sold by the Loan Office under Pretence of a Mortgage.

He had a considerable stock. Thinks he had 20 Cattle. He was a very industrious farmer & in good circumstances.

(84).

HUGH MUNRO, Wits.

Knew Claimt. Considered him always as Loyal. He joined in 1776 & served. Knew his farm, a very excellent farm, good house & Barn. Vals. at £5 per acre.

JOHN LEAKE, Wits., Father in Law to Claimt., Says when his Son in Law joined the Brit. his stock seized by persons sd. to be Commrs. part was sold. He had a large stock of horses, Cattle & Wheat. His Land was taken by the State. Witness offered to pay what was due to the Loan Office, which they would not take, it was sold afterwards by the Loan Office.

Claimant a good man.

NEW CLAIM.

802. Case of JOHN ADAMS, late of Pits Town, N. York Province. June 30.

Claimt. says: He was at Sorell in the Fall 83. Said he did not know of the Act till 85. Shuffled and prevaricated.

He is a native of London, came to America in 1764, was settled at Pits Town, joined the Brit. Army at Bennington in 1777. He, his Father in Law & Brother took 2 Rebel prisoners. Joined a Detachment of Genl. Burgoyne's Army. Continued with his Army till ye Convention. Came to Canada at the Convention. Now settled at Sorell.

(85). Had 40 acres improved near Pitts Town, took it in 1771. It was King's Land. He settled without a Grant. Made improvements. There was a Claim to this by Mr. Munro.

Built 2 houses. His Improvements he values at 120£, in this he reckons only the Clearing of the Ground, House & Barn, vals. at 40£.

Does not know whether the Lands are sold.

In 1777 after the Defeat at Bennington all his moveables were taken. All the Corn was in the ground. They took his utensils & furniture.

After Burgoyne's Defeat when coming into Canada, he was seized & had his money taken by an officer & 3 militia men.

His Father in Law was seized at the same time. He was executed afterwards for having taken one of the Rebels in their way to Bennington.

He was also entitled to a Lot in Albany in right of his Wife. Produces Deed from several persons to Wm. Rogers of a Lot with $\frac{1}{2}$ part Tanning Utensils in Constr. 15£, 1760.

(86). His Father in Law died in 1778, left it by Will to Claimt's Wife. This was a Town Lot without any buildings. Does not know that it has been Confiscated. John Rogers, Brother in Law to Claimt., says Claimt. joined Genl. Burgoyne's Army in 1777. Staid with Burgoyne till the defeat at Saratoga.

He had some Lands near Pitts Town. He took Possession of some vacant Lands & made good Improvmnts. A twelvemonth after he was on it. Heard of Munro & others claiming it.

After the Battle of Bennington Claimt's furniture, Utensils, & Corn were taken because he was with the British.

He had money with him & was coming to Canada after Burgoyne's Defeat.

Understood they took his money from him.

Jun 30.

803. DANL. MACQUIN, late of Ulster Co., New York.

(87). Claimt. says: He is a native of Ireland, settled in America in 1765. Settled in Ulster Co. Was there when the War broke out. Took an active part with Govrt. tho he signed the first Rebel Association in 1775. He raised men for his Majesty, for which he was afterward taken up & confined twice & sentenced to die, but made his escape, got to New York, joined Col. Fanning's Regt. Served as Lieut. 3 years. Had afterwards a warrant for a Co. in Col. Ludlow's Battalion, but did not get his Commission, not having raised a sufficient No. of Men. He had raised 14 men. Has no half pay at present, lives at Catarauqui.

Produces Certificates by persons in the States that Claimt. had been imprisoned & sentenced to Death on acct. of his Loyalty.

& that he was possessed of considerable Property, and that a Capt. of Militia sold his effects.

Says he was possessed of 150 acres in Ulster Co. bought of Capt. Leak 5 years before the War. The first time of paymt. was not till after Commencement of the War. He was to pay 50£ after expiration of 5 years. He built a house, barracks & cleared $\frac{1}{2}$ the Land. The Troubles coming on he did not pay the money,

but charges for Improvmts £300 York Cury. Says his Improvts. cost him £500. Capt. Leak has since sold the Lands.

He lost his stock, 14 Cattle, recking. 4 Oxen, 1 horse, 1 mare, utensils, furniture. Shop goods to amount of 1,100 New York Cury.

All these things were taken while Claimt. was in the Brit. Army. Everything was sold at a public vendue, except the Shop goods which were plundered.

He laid in his shop goods in 1775 to amount of 1,500. Thinks he had not sold £200.

Has sent a particular acct. home & to the Commrs. at Halifax. His stock was chiefly dry goods. He owes the money to the Merchants with whom he dealt. (88).

He had a Pottash Work on his Lands. Lost his Kettle worth £33, Two Tuns of Potash worth £30 Sterling per ton.

Says the great part of his shop goods were plundered. He went after the Peace with Permission into the Country to look after his effects but was seized by the Mob, robbed & driven away.

He had 43,000 Staves of which he has given a particular acct. Hogshead staves sold at £10 a 1000 before the War, other staves £5 per 1,000.

V. Vol. 21, p. 59.

NEW CLAIM.

804. ABRAHAM MARSH, late of Albany County.

June 80.

Claimt. says: He was at Carleton Island in the Fall of 83. He was discharged there from the 84 Regt.

He is a native of America. Resided at Shaftesbury, Albany Co., at present Vermont, but used to be called Albany Co. Joined the Brit. in 1777, served with Genl. Burgoyne, was with him at Saratoga. Afterward joined 1st Batal. 84. Served with them as private during the War. Now settled in Johnstown. (89).

He had a house Lot at Shaftesbury, bought it 14 years ago for £16. He built a house & Shop, had a Bark Mill & Tan House.

Produces Certificates by 2 persons that Claimt. lost by Confiscation to amnt. of £280 Lawful.

Seems a fair
man.

Produces Certificate from Thos. Chittendon that Claimt's Estate at Shaftsbury was Confiscated. He left a good many hides, thinks about 60.

CAPT. COVELL, Wits.

Speaks particularly of his Loyalty, & good character. He had a Lot with exceding good Preparations for a Tannery at Shaftesbury.

Witness says: That in Vermont State they have paid no at-

tention to New York Grants, considering them as no Title.

.They have Confiscated when the Claim has been under the New Hampshire Grants, considering them as a good Title.

(90).

Gives Claimt. a very good character in every Respect.

PROCEEDINGS
OF
LOYALIST COMMISSIONERS.

MONTREAL, 1787.

VOL. XX.

BEFORE COMMISSIONER PEMBERTON.

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THE EVIDENCE.

Aug. 9th.

805. WM. PHILIPS.

Claimt. says he resided at Varren in the Fall 80, & all that Winter. No Loyalist there but himself. Knew nothing of the Act till too late.

(1).

He is a native of America, resided near Albany. From the first declared his principals in favour of Brit. Govt. So early as 1777 was imprisoned & confined some days on acct. of his Loyalty. In 80 he came into Canada, joined Sir John Johnson. He was not a soldier, but staid with the Army some time, then worked at his trade of a hunter.

He had frequently given assistance to Loyalists, harboured & protected them at his own expense. Produces an acct. of several persons whom he had assisted & protected.

Lost 2 Horses, 2 Cows, Cattle, furniture Utensils. All left behind him when he went away. Sheep, Hogs, taken by friendly Indians.

Montreal,
12th March,
1788.

Produces Certificate from Capt. Thos. Fraser, Loyal Rangers to Claimt's Loyalty & Service to different Counting Party, during the War, 2nd March, 1788.

Aug. 11th.

806. MICHAEL CARMAN, New York.

Claimt. Apprs.

He is a native of Germany, went to America 1750, was settled in Tryon Co. when Rebellion broke out. He was too old to serve, but always declared in favour of Brit. Govt. His son Richd. & Son in Law joined the Brit. Army in 1776.

(2).

The Claimt. was driven away in 1781, came into Canada.

He had a Lease from Sir Wm. Johnston of not quite 100 acres. Claimt. is now near 80 years of age, is to send his Lease by his Son in Law who will also give a faithful acct. of his property.

The Son Michael Carman, has also sent a Claim but it is for property included in his father's Claim. Vi Bound Vol. 12, p. 165.

N. C.

807. Case of JOSEPH GRIFFYN, late of New York.

Claimt. appears.

Aug. 13th.

Says he resided in the fall of 83 with his Regt., Major Jessup, till they were discharged, he sent his Claim by Major Jessup.

The late Isaiah Griffyn was a native of America, lived in Albany Co., joineu Genr. Burgoyne in 1777. He lost his life in 1778 from Illness & fatigue while in the Service.

He left a Wife, now in the States. Claimt. his eldest Son in this Province. Rosel with Claimt. both ye two Brothers are Infants. They appear.

The landed Estate has been saved & therefore he withdraws his Claim.

Claims for a share in his father's personal Est. for himself & 2 Bros. Claimt. joined Genr. Burgoyne in 1777 & served all the War, was discharged from Major Jessup Regt. (3).

His father lost, 5 Horses, 10 Sheep, farming utensils, Cloathing, 4 Hogs.

These things taken when his Father joined Gen. Burg. They were taken by the rebels.

Produces Nov. 27th Major Jessups Certificate to Loyalty & Services.

Produces affidt. from Hannah Allen sworn to before Justice White to Isaiah Griffyn personal estate as above & to its being taken by the Rebels.

808. Further Evidence in Case of CAPT. JUSTUS SHERWOOD. Aug. 18th

Claimt. produces letter from Govr. Haldimand from which it appears he was confidentially employd in secret service of Importance.

Produces a parcel of old Deeds much injured. They appear to be purchases made by Claimt. between 72 & Jany. 75 of different Parcels of Land & Rights in different Townships in Vermont, appearing to Correspond with the Acct. given by Claimt. on his first examination. The Considern. cannot be exactly made out. Seems to have been small. (4).

Claimt. says he purchased Land held under the New Hampshire Grants.

809. Claim of DANL. SERVOS, late of New York. N. C. Aug. 22.

Claimt. says he resided at Niagara in the Fall of 83, & the ensuing Winter. In Nov. 83, he gave in a Claim to his commanding officer Col. De Pyster to be sent to England, which Claim never arrived in England in time.

Sent a 2nd Claim in Consequence of notice from J. Gust Hope as soon as he possibly could.

Is a native of America. Resided in Tryon Co. New York Prov.

Claimt. his Father & Brother had declared in Favr. of the Brit. His Father, Brother & Claimt. were all imprisoned at different times. Claimt. was imprisoned in Johnstown Gaol in Aug. 1778. They went off. They could not stay any longer. They went on service. Went to Niagara, joined in 1779, had a company of men as Lieut. in the Indian Department, produces his Commission from Genl. Haldimand in 1779, Continued in that service during the War. His Brother served also in the same Department. (5).

Produces Instructions from Col. Johnson, Col. of the six nations to Claimt. in 1780. His Father was killed by a Party of the Rebels at the Time. He was endeavouring to collect a party to

come off in the summer, 1778. He was attacked by a Rebel Party. Claimt. was in Company. His father was shot. Claimt. left the Country at that time.

Has not at present any half pay.

The Claim is for the Estates of his Father. His father Christopher was killed in 1778. He died without a Will. He left a Widow, Clara, now in the Colonies.

Claimt. Eldest Son, 2 Jacob now here, 3rd Bro. Infants now

in the States, 5 Sisters in the States.

His Father had 1,500 acres on Charlotte River. His father purchased it of Sir Wm. Johnson about the year 1770. The Deed is lost. He gave other Lands in exchange for it. It was uncultivated when he took it.

- (6). About 90 acres clear, 2 Dwelling Houses, 2 Barns, 2 Mills, a Grist Mill & Saw Mill. A Large House for making Potash. Values the Farm at £3,000 York Cury including Buildings, the Mills & the Potash House.

Vals. the 2 Mills at £700 which are included in the above Estimate. Vals. the Potash House at £120.

This Estate has been sold. Part of it has not yet been sold.

His Mother has not been allowed anything for her Dower.

Claimt. says he saw an advertisement for the sale in a rebel News Paper.

None of his family are in Possession of any part of the Estate. His Father lost a personal Estate consisting of 12 horses, 21 Head Cattle, 25 Sheep, 40 Hogs, furniture, Utensils for farming, Blacksmith & Weaver's tools, 3 large Kettles, utensils for Potash Work, Valued at £350 at the lowest.

These Utensils were left on the Premises when they went away & sold by the Rebels.

The Potash House & Works & all the Buildings were burnt by the Rebels.

Produces 2 affts. that Claimt's Father Possessed the real & Personal Est. as contained in Schedules & that they are fairly valued by Claimt.

Says there were no Debts on the Estate.

N.B.—His name appears in Anstey's List.

He is told to produce Certificates of Sale.

- (7). ADAM CHESTER Wit.

Knew Claimt's father Christr. He was killed by the Rebels. He died without a Will, leaving Claimt. his Eldest Son. Knew his estate in Charlotte River. He bought it of Sir Wm. Johnson. Gave other Lands for it. Remembers him settled there sometime before. Above a 1,000 acres. A good Deal was clear. Speaks of 40 or 50 acres but cannot ascertain the No. There was a good Dwelling house, 2 Mills, a grist Mill & Saw Mill. He had a Potash Work on ye Premises. Vals. Clear Land at £5 per acre. Vals. unimproved at 20s. per acre. The Mills cost old Sevors a good Deal of Moncy. Thinks pretty near 500£. Knew the Pot-

ash Works, 2 Kettles, the principal expense is in the Kettles. Has

heard the Estate has been sold. Claimt's Father had a large stock Blacksmiths tools, furniture, &c. He had good Horses. Everything was taken away by the Rebels.

Produces Certificates to Loyalty & Services from Col. Butler.

810. Claim of JOHN FRIEL, late of New York.

Aug. 22.

DEBORAH FRIEL, Widow of Claimt. appears.

(8).

Says her late Husb. was a native of Ireland. Settled in America 20 years ago, lived at John's Town, Tryon Co.

He joined the Brit. at the Beginnig of the Rebellion. He at first joined Col. Claus & Sir John Johnson in 1775. He staid some time with them. He then returned home, staid a year, during which time he was imprisoned for 18 days. In 1777 he joined the Brit. Troops again, served under Sir John, served till brought up to Niagara by Col. Johnson. He died 3 years ago without a Will, leaving Claimt., his Widow & 3 Children, 1 girl grown up & married to Saml. Cox & 2 boys, children all there now live with the Mother.

Her Husb. had a Lease from Sir Wm. Johnson for ever at 6£ per an. doted 1771.

Her Husb. had improved it, cleared 10 or 20 acres. Claimt. herself was driven from it. The Rebels took it & rented it at 9£.

Her Husb. lost 2 Cows, & 1 Calf, furniture. All these things were taken by the Rebels, on acct. of her Husb. having joined Sir John's Corps. They were taken from Claimt.

Produces Certificates to the Loyalty & Services of the late John Friel & that he joined the King's Troops at Commencement of Rebellion from Sir John Johnson.

(9).

811. Case of JOHN WHEATON, late of New York.

Aug. 23rd.

Claimt. says:

He resided at Detroit in the Fall of 83 & all the ensuing Winter. Heard nothing of the Act.

Heard of the 2nd Act. in Consequence of Orders sent from Genl. Hope last year. Sent as soon as he possibly cd. after these orders came to Detroit.

Is a native of America, lived at Schenectady, Albany Co. In Sepr., 1777, joined Genr. Burgoyne, served as an Artificer attachd to Capt. McAlpines Corps. Continued with the Army till his Depart. got afterwards to Lake George & from thence to Ticonderago & afterwards to Canada.

Was in the King's Works under Capt. Twiss at St. John's. Came up here in the Spring of 83, was here all the summer, went in the fall to Detroit, is now settled at Detroit.

Has a House & lot in Schenectady, a town Lot, purchased in 1774 of Albert Vider in Considn 200 York Mon.

The Deed is in the States, made no Improvts, vals. it at the same sum. It has been confiscated & sold.

(10).

Produces advertisement for the sale of House & Lot of John Wheaton, late of Schenectady, Name is in Anstey's List.

Produces Letter from his Bro. informing him that it was sold.

It consisted of 2 small houses. He let one for £5 per an.

Lost his tools, Carpenters tools, furniture, Cloaths, Lost a Cow, 2 Hogs.

Richd. Stephens, Wits. Knew Claimt. He was always consid. a Loyalist. He joined Gen. Burgoyne, belonged to Capt. McAlpine's Corps & went to Canada. He bought a House 2 or 3 yrs. before ye Troubles of one Albert Veder in which he lived, Vals. it at near 200£. He was a Carpenter, had a lot of Tools.

Produces Certificate to Loyalty & services from Sir John Johnston.

N. C.

Aug. 23.

812. Case of JACOB BALL, late of Albany Co.

Claimt. says he resided at Niagara in the Fall of 83 & all that Winter. Did not know of any act in 83. Sent his Claim as soon as he could after Genrl. Hope's orders last year.

Is a native of America, resided near Albany when the Rebellion broke out, took part with the King from the first, kept quiet as well as he could but was fined & imprisoned.

(11).

In 1778 left his Home & joined Butler's Rangers, had a commission as Lieut. in Butler's Rangers. Served during the War. Has now half pay.

Produces his Commns. in 1779 & 1780. Says he did not join Gen. B. in 1777 as he could not with safety attempt it. The Posts being held by the Rebels. He sent to enquire of Genl. Burg in Summer 77 & they brought him word that he was to stay for a better opportunity. He was troubled so much that he could not stay at home.

Can only be
allowed for im-
provements.

Had 100 acres of Land on Rancellors Manor. He had settled without any Deed above 20 years ago. He had cleared 100 acres, had built a framed house & barn & Potash Works.

They wanted the settlers to take Leases, but they refused, but they agreed to pay the 10th part of the Profits, but never got a Lease, as by the death of Stephen Rancellor the Father, it came to his Son who was an Infant.

The Potash Works was made 2 years before ye War. The Place is about 20 miles from Albany, Vals. it at 5£ per acre.

Too high.

Says he estimates the Land at 10£ per acre but considers the Seigniors Right at worth half.

(12).

Vals. his House, Barn & Potash Works at 700£. The Potash Works includes buildings, 2 Kettles, the 2 Kettles cost 50£. He includes a Ton & ½ of Potash, A Ton of Potash worth 50£.

Produces notice from one Nichs. Marschs to Claimant's Wife to quit the Premises in 83.

Produces a Cancelled Bond by which his Wife & Son bound themselves in the sum of 200£ to Nichs. Marschs to quit the Premises in a months time, dated May, 1784.

As to Lands at Schorhara it was some Land he had from his elder Bros., who is now in Possession.

Lost 15 Horses, 30 Cattle, 30 Sheep, 30 Hogs, farming Utensils. Left all these things on his farm when he went away in 1778. The Rebels took them away in the year 1780.

Produces affs. from 3 persons to Claimt's Loss as above specified & to the valuation.

Claimt. says Marschs is a Relative to Rancellor & may possibly have some Claims to the Lands on that acct.

Is told to get a certificate of the vals. Certificates to Loyalty.

813. Claim of ADAM CRYSLER, late of Albany Co.

Aug. 28.

Claimt. says:

He resided at this Place in the Fall '83 & the ensuing winter. Sent a Claim home by Col. Butler. Sent another Claim afterwards in consequence of orders from the Commanding officer.

(13).

Is a native of America. Lived at Schohary, Co. of Albany, when Rebellion broke out.

He declared from the first in Favr. of his Majesty. He was carried frequently before the Committees.

He went from Home in 1777 towards fort Stanwix with 35 men. Was taken sick by the way. Sent his men forward. When he recovered he returned towards home to collect his men together who had been dispatched. He himself made his way to Niagara & served first as Lieut. in Col. But Rangers, afterwards in the Indian Department. Has not at present half pay.

Now resides near Niagara.

Produces a sort of Journal of his Services from March, 1777, under ye Comands of Col. Butler & Johnston, from which he appears to have been much employed & to have been very active & to have gone through a great Deal.

Had a Farm in Vrooman's Patent. Cannot tell ye exact No. of acres. His Father bought it many years ago. He has been dead 35 years. Claimt. is his eldest son. It came to him on his Death, & he has had ever since. It lies on Schohary river. He used to sow 40 skepples of wheat. There were meadows & grass grounds besides. 40 acres arable, clear 4 or 5 acres meadow. He describes the lots as containing 35 or 36 morisons. A morison is 2 acres. Thinks this farm about 70 or 80 acres. A good House & Barn. Vals. it at 1,000£.

(14).

Cannot tell what has been done in respect to the Confiscation or Sale.

Produces Deed from Cornelius Van Alestyn to H—Cresler of half a Tract at Huntersfield in Vrooman's Patent & half of a fifth part of undivided Land called Cesopos in Considn. of 260£ York Cury., dated 1749. The moiety of undivided Lands has been sold.

Greatly too high.

No 1.

- No. 2. A Lot of Land in Schohary in Wm. Bough's Patent. Wm. Bough was Claimt.'s Uncle. He got the Patent many years ago.

He gave Claimt. a Lot 30 years ago.

Claimt. kept it for firewood. It was totally unimproved.

Produces Deed from Wm. Bough to Claimt. of 89 acres at Schohary in Cons. 6£ Cury., dated 1762, besides the Consn. Money. Claimt. says he was at great expense in obtaining the Patent, 2 acres with a Grist Mill on Bough's Patent bought sometime before the Rebellion by his Brother. Built ye mill afterwards.

Enormous.

The Mill cost 200£. Vals. it at 800£. This mill has been burnt down by the Indians. It was done by mistake. The Indians understanding it to belong to a Rebel.

(15).

Produces Deed from Baltiza Cresler to Claimt. of 2 acres on Wm. Bough's Patent in Consi. 10£, dated 1776. Claimt. built the mill after he made the purchase.

No. 4.

Had a share in a Saw Mill on Bough's Patent. Claimt. & 3 others, all named Bough & Related to Claimt., built the Mill 20 yrs. ago. Says it was in work but did not bring any Profit. He used it chiefly for his own Board & fences.

No. 5.

A Lot in Baests Patent on Cobers Kiss; 30 acres. Claimt. had it from his Step Father. It was a great way off from Claimt. None of it improved.

Produces Deed of Gift from Michl. Helzenger to Claimt. of

No. 6.

34 acres in Baest's Patent on the Schohary, 1765.

A Lot on Charlotte River in Swart's Patent, abt. 80 acres. His Father was one of the Patentees. He has this share from his Father. None of this improved.

Produces a Patent to Vrooman Swarts, H. ——— Cresler of Lands 24 miles west from Schohary, dated 1743. Condition in the Patent is to cultivate 3 acres for every fifty, within 3 years.

Lost 14 Cattle, 8 Horses, 5 Sheep, 20 Hogs, Wheat 300 Skepples, Farming utensils, 1 Waggon.

(16).

They were taken away by the Rebels in 1777, after he left Home, & have been all sold.

His name appears in Anstey's List.

Produces 2 affdts. that Claimt. was in Possession of the estates above specified & that the acct. was just.

One of the Deponents is D. Servos vs. his evidence in fra.

I believe he is a good man.

Produces Certificates to Loyalty from Col. Butler.

Is told to get Certificates of Sale.

N. C.

814. Claim of JOHN COON, late of Albany.

Aug. 23.

Claimt. says:

He was at Niagara in the Fall '83. Was too late to send his Claim to Col. Butler.

Is a native of America. Lived in Albany Co. Joined the Brit. in 1777. Joined Col. Butler's Corps & served with the Rangers 7 years as Seargt.

Had some Leased Land on Rancellor's Patent. His Father had some on which he now lives. Clearance had also some, at least 100 acres. The Estate was undivided. Claimt.'s share contained about 40 acres clear. He had a separate house of his own. (17).

His Father & eldest Bro. are now in Possession of the whole, except some which his Bro. has sold. There was a contest about this Land between Norman Shell's People & Rancellors.

He lost 2 Horses & Colt worth 50£. 1 Horse, very fine horse, 2 Cows, 6 Calves, 1 Heifer, furniture, Tools.

When Claimt. went off to join Burgoyne these things were taken by the Rebels & sold at Vendue. His Father tried to save them but could not.

Produces 2 affdts. to his having had the above Property & that his acct. was just.

JOHN SEGAR, Wit:

Knew Claimt. Remembers him in Possession of a House & Farm at Norman's Kits.

He had one fine Horse. It was taken by the Rebels & sold for £52.

He had some stock besides.

815. Claim of WM. PICKARD, late of Pensilva.

Aug. 23.

Claimt. says:

He is a native of America. Lived in Susquehana in Pensilva. Always supported Brit. Govert. He & his 2 Sons left home to join Col. Butler in '77. Joined him. Served in the Rangers. He & one of his sons were privates, the other was a Drummer. Served all the war. (18).

Lives now at Niagara.

Had some Land in Westmoreland, 300 acres. Had no Deed or Lease, but had made Improvmnts. & lived there. He built a House & sort of Barn. There was a great dispute between Pensilva. & Connect. as to which State the Land lay within when he went to settle there. He cleared about 24 acres. His house & Barn were burnt by rebels.

He had some Land in Tryon Co., purchased of Jacob & Philip Skyler. It consisted chiefly of Islands in the Mohawk river. 3 acres of Land on the Bank. He had a Deed of it.

He gave some other Lands in exchange for it.

It was a great while ago.

He let it to Jacob Skyler of whom he purchased it when he went to Susquehana, partly for money, partly to have cattle, but has received nothing from it.

Vals. it at 150£. Has heard that it was sold by Commrs. because Claimt. was a Tory. There were about 10 acres clear of this Land. Has heard it has been bought by a nephew of Claimt.'s, who is now in Possession.

- (19). Lost Cattle & Goods on Susquehana. 5 milch Cows, 2 young creatures, Grain, 24 bushels & 16, 2 horses, 8 Hogs, furniture, utensils. Left on his place when he went away. Taken by the Indians & Rebels. Lost Crop on ye ground.

Says he sometimes hears his Estates has been sold. Sometimes not.

Maybe allowed
some little for
improvements,
and pretty well
for stock.

FREDERICK SMITH, Wits: Says Claimt. had Improvemts. in Westmoreland on the Susquehana. Had cleared 20 acres. He had settled upon it. It was not conveyed to him. He built House & Barn, since burnt. Knew his other Lands in Tryon Co. His nephew now has them. He had a good stock; 5 Cows, 2 horses, 2 young creatures &c. They were taken & destroyed by the Rebels. He served in the Rangers from beginning to end of war. He had 2 Sons in the Rangers.

August 23.

816. Case of RICHD. PHILIPS, late of New York.

Claimt. says:

He is a native of America. Lived at Susquehana in 1777. left his Home & joined Col. Butler in the Rangers. Served 2 years; was then taken Prisoner & confined in several gaols. Made his escape & got to New York, from thence came to Montreal. Now settled near Niagara.

Had a proprietor's right in Susquehana. It was a disputed Title, but Claimt. says he had Grants both from Pensilv. & Connect. A proprietor's Right consisted of about 4,000 acres. He had parted with 1-4. He used to sow & plow about 40 acres.

Says he had paid a set of Blacksmith Tools & 40 Dollars for it. He had a Log House & Barn. He did it all himself. Vals. clear Land at $\frac{1}{2}$ Joe pr. acre.

He says the Pensilva. Title used to be reckoned the best. The Connect. Govt. have got it.

Lost all his Stock & utensils.

He had 6 Horses, 5 Cows, yoke oxen, 5 young Cattle, 6 Sheep, 40 Hogs, taken by Connect. Govt. & sold by them when he went away. His Papers & Deeds were all taken away & his House plundered.

PHILIP BUCK, Wits.:

Knew him on the Susquehana. He had considerable Im-

provements, 30 or 40 acres clear. He settled there in 1772. He was taken Prisoner & confined some time. He got away once, was taken again. From thence he escaped to New York.

He had a good stock. Thinks the Rebels had them, not the Indians or Rangers. His stock was gone before they came.

817. Claim of RANDEL MACDONEL, late of Tryon Co.

Claimt. says:

He resided at Niagara in the Summer '83 & the ensuing winter.

Is a native of Ireland. Went to America many years ago. Was settled on Mohawk river, Tryon Co. Joined the Brit. at Fort Stanwix in 1777. 4 Sons went with him to the Brit. Army. Served in Col. Butler's Rangers as a Seargt. Served all the war. Now lives at Niagara.

Produces Certificates to Claimt.'s Loyalty, good conduct & services from Col. Butler.

Lived in a Leased House of Sir Wm. Johnstons. Had no Land of his own. Had 15 Cattle, 9 Horses, Sheep, great many Hogs, do. furniture, Cloaths, utensils, taken by the Rebels after he joined the Brit.

Produces affdt. by 2 persons of his being possessed of the effects above specified & that they are moderately valued.

BARNABAS SKRAN: Knew Claimt. on the Mohawk. He had considerable stock, 8 or 9 horses. He had a plentiful stock. Witness left home before Claimt. did. He had the stock at that time. Heard the Rebels took his things. He had a good Waggon & good farming utensils.

Satisfied claimant had a pretty good stock.

818. Claim of JAMES HEASLIP, late of Albany Co.

August 24th.

Claimt. says:

(22).

Is a native of Ireland. Went to America '74. Was settled at Beaver Dam, 20 miles from Albany. Settled on Pataroon Land. Was to pay a 10th part of Produce, but had got no Lease. In 1777 joined Butler's Rangers. Was a Corporal. Served all the war. Produces Certificates from Col. Butler to services & Loyalty. Do. from the Surgeon of ye Regt. & that he had been severely wounded in the service. He had built a House & cleared 12 acres. Lost the crop, 1 Cow, 1 mare, utensils, furniture, Cloaths, taken by the Rebels.

Seems a fair man. To be allowed as much as we can, on acct. too of his having been severely wounded.

819. Claim of JOSEPH CLEMENT, late of New York.

N. C.

August 24th.

Claimt. says:

He resided at Montreal during the Sumr. '83, & in the Fall at Quebec.

He delivered his Claim to Sir John Johnston late in the Fall at Montreal. Says he waited to deliver his Claim to Sir John, as Sir John had told him he was going to England & would take care of it. Sir John actually set out to go to England that Fall by way of Halifax.

(23).

Is a native of America. Lived on the Mohawk river, Tryon Co. Joined the Brit. at 1777. Joined Gen. Burg. Carried 40 or 50 Indians in with him. Served during the war in the Indian Department, as Lieut., sometimes as Volunteer. Now lives near Niagara. Has no $\frac{1}{2}$ pay.

Had a Farm at Trepas Hill on the Mohawk, part of Hansen's Patent. The farm consisted of 300 acres. Was his Fathers.

Produces Deed from Nicks. Hansen to Joseph Clement, Claimt.'s grandfr., of 850 acres in Considn. 635£, dated 1749.

Claimt.'s grandfather left this to Claimt.'s Father & 2 Brothers.

This Estate was divided. Claimt.'s Father purchased some of his elder Bro, which made his share above 300 acres.

Claimt.'s Father joined the Brit. at beginning of Troubles. Served as Lieut. in Indian Department. Died in '81. Made a Will. Produces the Will.

Testr. gives his Estates to his Wife during widowhood, afterwards gives Claimt. all his Low lands & part of his uplands.

Adjoining the rest of the uplands he gives to his other two sons, John & James. Will is dated 1770.

(24). Claimt.'s share. The Low lands & Claimt.'s share in the uplands make 145 acres. Produces Plan of the Estate, which corresponds with the above acct.

There were 3 houses on the Low Lands, an orchard; 60 acres clear. Vals. the clear Lands at 15£ pr. acre, York Cury. Vals. ye unimproved Lands at 40 sh. pr. acre.

His Mother & Brothers are now living & live at Niagara.

Claimt. did not know of his Father's Will when he gave in his Claim & he gave in a Claim for the whole Estate as Heir at Law.

His mother, Catharine, came to this Province in '80. His secd. Bro., John, came in '80. He has served as Lieut. in the

Indian Department. The 3rd. Bro., James, came into this Prov. Has been in the Storekeeper's Department.

The Family were all active in support of Brit. Govt. His 2 Bros. were young lads when Claimt. left the Country. They came into this Country on acct. of attachment to Brit. Govrt.

N.B.—The Conviction appears against the Father in Anstey's List.

Claimt. is told to get certificates.

(25).

The Farm has been sold. Heard that one Henry had bought it. His 2 Bros. were entitled to remaining part of the Farm, 155 acres in the uplands of which 15 acres were clear. Vals. them at 40s. pr. acre. They had a share in a saw mill. It belonged to 6 Proprietors in Hansen's Patent. His Father had 2 shares. Chiefly used for sawing boards for their own Houses & fences. Thinks a share worth about 20£.

They had a Negroe taken from his Mother. A Rebel officer is now in Possession of him. Horses, Cows, live stock, furniture, farming utensils.

Produces Certificates to Loyalty & Service from Col. Butler.

Produces affidt. from 2 persons to the amount of Claimt.'s Losses as above.

Says there were no debts on the estate.

ARENT BRADK, Wits:

Says he knows the Family of Clement. They were all Loyal.

Joseph, the Claimt., joined the Brit. early. The Father & Brothers & Mother all came away.

Knew the Farm at Trepes Hill. Remembers the Father in Possession. Thinks it better than 300 acres. There were 60 acres cleared; good Buildings. Some part of the upland clear. Vals. ^{Too high.} ye Low land at £20 pr. acre. Vals. upland at 40sh. per acre. Col. Butler had Lands adjoining which he used to sell at that rate. They had a very good stock. They had 2 Negroes & a wench. I Negroe & the wench came with them. The other Negro is in Possession of a person in the Colonies. ^{N.B.—Look in Col. Butler's determination as he had lands adjoining}

Understood all the moveables were sold by the Commissrs.
The family were in good circumstances.

820. Claim of BENJ. FRELICK, late of Albany Co.

August 25th.

Claimt. says:

He was at Niagara in the Sumr. '83 & the next winter.
Is a native of America. Lived near Albany. In 1778 joined

Butler's Rangers & served 6 years as Seargt.

Had suffered terribly before he quitted Home on acct. of his Loyalty. Obligated to quit Home. Now lives at Niagara. Produces his discharge June, '84.

Had a farm of 10 acres in the Pataroon Lands. Had no Deed or Lease. Had been settled there 6 yrs. Had cleared 10 acres, built House & Barn. Lost 2 Horses taken for fines, 2 Cows, 19 Hogs, furniture, utensils, Tools. His family were driven from the Place & the rebels took all the things above mentioned.

Produces affidvts. that Claimt. sustained the Losses above mentioned.

CHRISTIAN WARNER, Wits:

Knew Claimt. He was always considered a Loyalist. He had a little farm on Pataroon Land. He had 10 acres clear, House & Barn.

He had Horses & Cows &c., being well for a beginner. Lost them all.

821. Claim of CHRISTINA WARNER, late of Albany Co.

August 24th,

Claimt. says:

He was at Niagara in the Fall '83.

Is a native of America. Lived near Albany. Joined Gen.

Burgoyne in 1777. In 1778 came here & joined Butler's Rangers. Served dur. war as Seargt.

Had a farm on Pataroon's Land. Had been settled several yrs. before ye war. Cleared 12 acres clear & had began to clear more. Built an House & Barn.

Lost 2 Cows, 1 ox, 2 horses, 4 Sheep, 13 Hogs, furniture, utensils.

Taken by the Rebels soon after he joined Burg.

BENJ. FRELICK, Wits:

Knew Claimt. He had a farm on Pataroon's Land. He was always a Loyalist. Served in Butler's Rangers.

He had more clearances than Witness.

Had rather a larger stock than Wit.

Remarks his having 3 horses. Lost 2, 3 or 4 horned Cattle.

August 25th.

Further Evidence in the Case of JACOB BALL, v. 21.

BENJ. FRELICK, Wits:

Knew Claimt. He served as Lieut. in Butler's Rangers. He was settled on Pataroon Land before ye war. He was an old settler. Had near 100 acres clear. Had a good House & Barn. Had a

Potash Work there. He had no Right to sell anything but Improvemts. Vals. these Lands at about 5£ per acre. Potash Work cost him a good Deal. Nothing very expensive about the Buildings. Thinks he had 3 Kettles.

(29). He had a very large stock; 25 horned Cattle, 10 horses, 30 Sheep, Hogs. Most of it taken by the Rebels & sold. Knows that the horned Cattle & horses were sold by the Rebels.

CHRISTIAN WARNER, Wits:

Knew Claimt. He was an old settler on Pataroon Land. The same as Rancellor's Manor. He had a large Farm, about 100 acres clear, 2 houses & Barn & Potash Work. The buildings not expensive, but the Pots were. Says there was no certain rule of selling by the acre. People sold for what they cd. get.

A Lot generally consisted of 400 acres. Knew one Lot sold at 120 York Cury., but he had not near such good Lands as Claimt.

He had a very large stock; 30 Cattle, 10 or 15 Horses; all lost. Most of them taken by the Rebels.

August 25th.

822. Claim of THOS. MILLARD, late of Pensilva.

Claimt. says:

He is a native of Am. Lived on Susquehana when the Rebeln. broke out. Was always a supporter of Brit. Govrt. Had 3 Sons in the service from 1778 to end of the war.

(30). In 1778 came to Niagara. Could not continue at Susquehana, being known to be a Loyalist, so that he & all his family came away. Now settled near the Falls.

He had made a bargain for purchasing Lands in 1777. The purchase has not been completed, but he has been obliged to pay 100£ in consequence of his agreemt.

His moveable Estate consisted of 100 Bushels or wheat which had been harvested in 1777. Do. Ind. Corn, 2 fine horses. Stole as he was moving into Canada. Seven Hogs, cloaths, Linen, some Flour.

More of these things were lost on a Farm which he had on Susquehana river, 16 miles below Wyboosenk.

He purchased 300 acres in 1774, for abt. 30£. Built an house. Had about 30 acres clear.

The Purchase was recorded but he has lost the Deed. He Vals. it at 100£. Had agreed to sell it for that sum.

The moveables were chiefly taken by the friendly Indians.

He has not heard that his land has been sold.

Claimt. seems
a very fair
man.

THOS. MILLARD, JR., Wits:

Says his Father purchased a Farm in Susquehana just before Rebellion. 300 acres; 30 acres clear. He lived there till they set off for Canada. The whole family came because they would not be rebels & could not stay unless they were rebels.

(31).

Wits. & 2 Bros., all that were big enough to serve, have served his Majesty during the war.

His Father had a considerable stock. Lost wheat, Corn, 2 Horses, 7 Hogs, utensils, furniture.

May be allow-
ed.

823. Claim of HANJOIST PETRIE, of Tryon Co.

Claimt. says:

He is a native American. Lived at the German Flats when ye Rebellion broke out. Took ye part of the King. Joined King's

August 25th.

Troops at Fort Stanwix. Served under Col. Butler. Served 4 years as private. Now lives at Niagara.

Was possessed of 100 acres of Land in German Flats. He purchased it 2 yrs. before the Rebellion. Gave another farm for it. 200 acres of unimproved land. Had a Deed. 60 acres clear when he purchased it. Says he built a Log House & Barn after the Purchase. He built the House himself. Vals. it at about 600£.

Does not know what is become of the Land. It was not sold lately.

N.B.—His name is in Anstey's List.

Had 5 horses, 6 Cattle, 60 Hogs, 10 Sheep, utensils, furniture, cloaths.

Left in his House & taken by the Rebels.

(32).

Produces 2 affidts. that Claimt. was in Possession of Land, stock &c., but they cannot say to what amount.

MRS. DOROTHY THOMPSON, Wits:

Knew Claimt. He was a neighbour to Wits. Lived at Barnets field, 12 miles from German Flats. He was very Loyal from the first & suffered a great deal from it. He went off to Fort Stanwix. He served afterwards in Butler's Rangers. Knew his Farm. He purchased it 2 years before the war. Thinks about 50 acres

clear.

He was in Possession till he went away to the British. He built a house there himself. He had a pretty good stock. Some was seized by the Rebels. Some he was obliged to leave, from not being able to carry it away with him, as they fled & went thro the woods. Claimt. seemed to be in pretty good circumstances.

- (33). He had the Land of Witness's Husband & gave other Land in exchange for it. She says it was 2 years before the war. Says the Land her husband had of Claimt. was improved. Is told to get Certificates of Sale.

August 25th. 824 Claim of MARGT. HARE, Widow of John Hare, late of New York.

Claimt. says:

She resided at Montreal in '83. Gave her Claim to Major Leake. He was going to England that year. He set off but he did not get to England in time.

Her husband, John Hare, was a native of America. Lived in Johnstown when the Rebellion broke out. He joined the Brit. in 1776. Was a Capt. in Indian Department.

Lost his Life in an Engagement at Fort Stanwix. He made a Will. Left his Estate to Claimt. during her Widowhood & then to his Children.

Wits. eldest Son. He has served in Butler's Rangers. 3 Daughters, 2 in this Prov. under age; 1 married in the States.

- (34). Claimt. came herself in June with her Daughters in '83. Says she was kept by one of the Rebel's Commissr. of — or she would have come in sooner. Says he stopped her as an hostage.

Her Husband was Possessed of an Estate at Johnstown which has been sold, but they have not received all the money.

Her Husband lost various articles in 1776 when Gen. Skuyler came against them in that settlement. His House was plundered. Delivers an acct. in her husband's hand writing. The amt. is 40£, but seems to be for Provisions taken from the house & some household goods plundered. This was in Jan., '76.

It is over-charged in the acct.

In June following his house was plundered by a party of Rebels under Col. Draten & other Rebel officers. Buildings were damaged and fences were destroyed.

- (35). The late John Hare had a Lease from Sir Wm. Johnston. He was to have had a Lease for 10 years, but the Deed was not made. The house & place were near the Gaol. John Hare was under Sheriff. The Gaol was made a Fort of by the Rebels & in making the Fort they made use of Timber from Mr. Hare's house to amount of 25£. They took his Fences for burning. They took boards, iron, staples, &c.

Greatly over-valued.

Produces an acct. of Damage done to amount of 100£ & upwards.

Seems to be a loss from bad neighbors.

Claims also for Losses of office of Under Sheriff. Produces Deport in 1775.

WM. HARE, the eldest Son:

Says his Father made a Will. Witness entered in Butler's Rangers in the yr. '80. Served till they were discharged. Served as a Volunteer. Witness was at Home when his Father's house was plundered by Skuyler's party. Remembers when the Rebels took

Possession of the Gaol & fortified it. They took Timber & Boards of his Fathers to make a Block house at the Gaol. Damaged his House. Took ye fences to burn. Damaged his Corn & other property.

825. Claim of HENRY HEANOR, late of Ulster Co.

August 25th.

Claimt. says. He is a native of Germany. 22 yrs. ago came to America. Lived in Ulster Co. Was in Butler's Rangers. Served 3 years.

Had Land from Mr. Livingston, about 80 acres, for 2 Lives. himself & Son, paying $\frac{1}{2}$ a Skipple for 2 acres. Had not a Lease. Had cleared 34 acres. Built house & barn. (36).

Vals. his Improvmts. at 100£.

Lost 4 Cows, 7 Hogs, 3 Sheep, 100 Bushels Wheat, all his furniture, utensils.

Taken by the Rebels when Claimt. went to the Brit. Army.

JOHN WRAIGHT, Wits: Knew Claimt. He was a Loyalist. He went to Canada & joined the Rangers. He had a Son in the Rangers. He had a Leased farm about 80 acres. He had made Improvmts. Had cleared 30 or 40 acres.

He had 7 or 8 horned Cattle, Sheep & Hogs, furniture. Witness saw some of his things. Sold at Vendue by the Rebels.

826. Claim of JOHN CLAUS, late of Tryon Co.

August 27th.

Claimt. says:

He was at Niagara in the Fall of '83 & the ensuing winter.

Is a native of Germany. Had been settled many years in America. Lived at Cobus Kill, Albany Co. Joined the Brit. in '77, at Fort Stanwix. Served under Col. Butler 7 years as Corporal.

Produces his discharge.

Had 200 acres in Cobus Kill, Albany Co., since called Tryon Co. (37).

Produces Deed from Wm. Banyard to Claimt. of lot No. 10, containing 203 acres near Cobus Kill in Cons. 125£ Cury., 1771.

Recited to be part of Tract of 7,000 acres granted to several persons in 1761.

He worked upon it after the Purchase. He had cleared 10 acres, built a House & Barn.

Says he had paid some of the purchase money, not all. Vals. it at 200£.

It has been sold by ye Comrs. Claimt. has seen the person who bought it, who told him what he had paid for it.

Had 4 horses & 3 Cows, & 1 Heifer, furniture & utensils. The Rebels took them & sold them at Vendue, after Claimt. went away.

Claimt. was wounded in Service.

JOHN STEVENS, Wits:

Knew Claimt. Knew his Farm. Was shown his Farm after Claimt. went away. There were buildings & some clearances. It had been sold by the Comrs. Had not known the Place formerly, but knew that Claus had a Farm there. Knew of 2 horned Cattle which the Rebels took. Saw some of his cloaths which ye Rebels took. He had also some Horses.

Claimant a fair man.

(38).

August 27th.

827. Claim of WIDOW OBENHOLT, late of Pensilva.

The oldest son of John Obenholt appears. Claimt. affirms.

That this is a Claim of his Father's Estate. It is entered in his Mother's name, but was sent home by Claimt. & was intended to be a Claim for the whole family.

His Father, John Obenholt, was a native of America. Lived in Bucks Co., Pensilva. He aided the Brit. all he could. Joined them at New York in the year '80. He had been active in assisting Brit. officers to get cross the Delaware, this being known he was

obliged to fly. He had been committed for high treason, broke Gaol & got to New York. Died there in '80. Made no Will.

Left Elizth., his Widow, now living in Bucks Co. Claimt., his eldest Son. John, now about 16 years of age, now in the Colonies.

(39),
No Loyalist,
nor any of the
family now
living.

Claimt. lived with his Father when the Rebellion broke out. He staid till his Father went to New York. Claimt. had been active in carrying some of the soldiers who were taken Prisoners under Burg. He went to New York once or twice on this Business to carry in Prisoners, on no other occasion. Continued in the States till last Fall.

His Father had a farm, 6 miles, in Bucks Co., purchased 24 or 25 yrs. ago. There were 260 acres, a grist mill, 2 houses & 2 Barns. The Deeds are in the Colonies but a Copy has been sent to England. Thinks his Father gave 700 or 800£ for it. This Estate has been valued at 1,100 Pensilv. Cury. It has been confiscated & sold. A Certificate of Sale is sent to England.

His Father had considerable moveable Estate, which were seized & sold.

3 horses, 5 Cows, 12 Sheep, 6 Hogs, considerable furniture, Hay, taken & sold.

August 27th.

828. Claim of FREDERICK SMITH, late of Pensilva.

Claimt. says:

He is a native of Germany. Settled in America after the last French War. Resided on Susquehana when the Rebellion broke out. Joined the Brit. early, thinks it was in '77, served all the war as private under Col. Butler. Had 2 Sons with him in same Regiment.

(40).

Nothing but
improvements.

Produces his discharge.

He had 300 acres on Susquehana in Westmoreland, these were the Disputed Lands. To that he had no Deed. Took them up

some years before the War. Had Cleared 30 acres, had built house & Barn.

Lost 2 horses, 3 Cows & Heifer, 5 Hogs, furniture, Crop on the ground.

WM. PICHARD, Wits.:

Knew Claimt., he served all the War. Knew his Place on the Susquehana, about 300 acres, he had some acres Clear, he had built a house & Barn. He had not quite so much clear as Wits.

Knew his Stock, 2 or 3 Cows, 2 Horses & several other things. Resides at Niagara.

829. Claim of FREDERICK AUGER, late of Pensilva.

August 27th.

Claimt. says:

He is a native of Germany. Came to America 30 years ago. Lived on the Susquehana when the Rebellion broke out, joined Col. Butler, served 7 years with him as private.

He had 2 Sons in the same Regiment.

He had half a proprietors Right on the disputed Land on the Susquehana, gave 72 Dollars for it, his $\frac{1}{2}$ right was 2,000 acres (41).

Says he went to Susquehana in 1772, Cleared 20 acres, built a good house & Stable.

Lost 4 Cows, 3 3 year old Heifers, 2 2 yrs. old, 3 Calves, 7 Sheep, 14 Hogs, large am. furniture, utensils, 60 Bushel grain, 80 Bushel of Ears heads Corn. All lost by the Indians & Rangers.

MICHL. SHOWERS, Wit.: Knew Claimt. He served in Butler's Rangers from the time that the Susquehana was cut off by Col. Butler. He had Lands on the Susquehana. He had $\frac{1}{2}$ in Proprs. Right, it was the Disputed Land. He had a Clearance, house & Barn, about 20 acres Clear. He settled there about 1772. He had a pretty large Stock, taken by the Indians & Rangers.

830. Claim of MICHL. THOMAS, late of Susquehana river, August 27th. Pensilva.

Claimt. says:

He is a native of America. Lived on Susquehana. When Rebellion broke out joined Col. Butler in Oct., '78. Served all the War except the last year. He was discharged, being old & having a large family.

Produces his Discharge in '83.

Had disputed Lands on Susquehana, 300 acres. Took it up in 1772, had cleared about 30 acres, built upon it. He had this Estate of 300 acres allowed him in order to settle a right to preserve it. He had under Connect. but had got a Promise to have it Confirmed by Pensilva.

Lost Stock, 4 Cows, 1 yoke oxen, 10 Sheep, 8 Hogs.

The Rangers had these things, his furniture utensils he was obliged to leave when he quitted his Place.

(42).

A very fair man; admits that he thinks Col. Butler or ye Commander in Chief ought to pay for his cattle.

FREDERICK AUGER, Wit.: Knew Claimt. He & Wits. went together to join Col. Butler. He had a farm on the Susquehanna, 20 acres Clear & good buildings. He had oxen, heifers, Cows, &c., lost them by the Rangers & Indians. He left all his furniture & utensils behind.

August 27th.

831. Claim of JOHN WINTERMUTE, late of Pensilva.

Claimt. says:

He is a native of America. Was settled on the Susquehanna when Rebellion broke out. Joined Col. Butler in 1778, served all the war as a Corporal.

Had $\frac{1}{2}$ a proprietors Right on Susquehanna disputed Land, had it from Connect. Govt., about 1772. Says he paid 160 Dollars.

(48). He had Cleared 60 acres. The Lot which he had consisted of 300 acres, built upon it, half a Right consisted of 200 acres.

Lost 10 Horses, 6 horned Cattle, besides 10 Cows, 42 Sheep, 30 Hogs. The Indians & Rangers had all these Things in '78.

N. B. to be allowed for improvements. He had a large stock, most of it taken by the Rangers.

When he came away he left furniture, utensils, &c., behind him.

MICHL. SHOWER, Wits.:

Knew Claimt. He joined Col. Butler's Rangers & served. He had $\frac{1}{2}$ proprietors Right on the Susquehanna. He settled about a year before Wits. Thinks he had 60 acres Clear.

The most reasonable Clearing 20 sh. per acre. 3£ the highest, has known it done for 10 sh.

He had a large stock, 9 Cows & many other Creatures.

His Cattle, &c., were taken by the Indians & Rangers.

He left his furniture, Tools & utensils behind.

Col. Butler Certifies strongly to the Loyalty of Claimt. & all his family.

August 27th.

832. Claim of PHILIP BUCK, late of Susquehanna.

(44). Claimt. says:

He was at Niagara in '83. Is a native of Germany. His Parents brought him while an Infant. Lived on Susquehanna, joined in 1777 at Fort Stanwix, continued in Butler's Rangers till he was taken Prisoner. He was exchanged to New York in 1778, came from thence to Niagara, joined the Rangers again. continued to serve all the War.

He had a Proprietors Right on Susquehanna, settled in 1771, paid ten Dollars. 15 acres Clear, built a house, Barn & Barrick.

Lost 2 Cows, 2 young Creatures, 4 Sheep, 20 Hogs, furniture, utensils, Grain, 100 Bushel.

Lost grain, 20 Hogs by the Rebels when he went away in '77. The Indians had his other Cattle in '78. His furniture & utensils were left behind.

MICH. SHOWERS, Wits.:

Knew Claimt. He had settled on the Susquehanna. He had 20 or 25 acres Clear & very good Buildings. He joined the Brit. a year before Wits. did. Knew his Stock.

He was in a pretty good way. Heard he lost part of his stock by the Rebels. He lost other things afterwards by the Indians & Rangers. He has suffered very much this War by Imprisonment. Claim't a very good man.

833. Claim of JACOB WALKER, late of Pensilva.

August 27th.
(45).

Claimt. says he came to America 50 years ago. Lived on Delaware River when Rebellion broke out. In '78 joined Col. Butler. Served in the Rangers all the War as private.

He had 200 acres Northampton Co. on the Delaware, took it up from the office at Philadelphia at 15£ per 100 acres, Quit Rent, had it about 5 yrs. before the War, had done nothing, had a Deed. Had been at Expense of Surveying, the whole came to 30£ Pens. Crcy. Should have Cleared it if the War had not come on. Hs had an Improvemnt. about 5 miles from this Place where he lived.

He lost all his stock there. A Scouting Party of the Rebels came up against 4 or 5 people, amongst whom Claimt. was one, N. C. who were Loyalists, 4 were killed, 2 taken Prisoners. Claimt. made his Escape. This was in the Winter of '78.

They took 2 Horses, 20 Hogs, 7 Deer Skins, furniture, utensils.

JOAL WESTBROOK, Wits.:

Knew Claimt. he joined Butlers Rangers in '78. Knew of his having an Estate on the Delaware. He had taken it up at the office at £15 per 100 acres.

He had the Lands surveyed. Witness saw his Deeds. Witness lived with him. (46).

He had 2 Horses & other Things.

There came up a Scouting Party against the Loyalists who lived in that neighbourhood & took them. They killed one or two people at the same time.

834. Claim of JAMES CLENDENNING, late of New Jersey.

August 28th.

Claimt. says he was at Niagara in '83. Is a native of America. Lived in Sussex Co., West Jersey, when the Rebellion broke out.

Was always a friend to Brit. Govnt.

Never served in American Militia. Signed one Association. Claimt. and 2 of his Sons left their home in May, '78, he was so persecuted he could Stay no longer, he & both his Sons went into Butler's Rangers in the Fall, '78. Served till the Regiment was disbanded. He & his 2 Sons served as privates. They are all now in this Settlement.

No. 1.

He had 180 acres, part in Noleton, part in Hardwick Township, Sussex Co.

(47).

Produces Deed from Ebenezer Cowell reciting that a certain Tract of unlocated Land has been taken up & surveyed & properly recorded in the Surveyor's office in Burlington & Conveyd to the sd. Ebenezer Cowell in Consn. of 20£ lawful Curcy., the same Tract amounting to 180 acres, to Claimt., dated 1768.

This was Proprietors Land in the Western Division. He lived on this Spot. He Cleared 40 or 50 acres, there was a Log house & Barn, an orchard. Has known Land grubbd. for 20 or 25 sh. per acre.

Vals. Wood land at 20 sh. per acre. Vals. Cleared Land at 3£ per acre.

Says the Land has been Confiscated & Sold.

No. 2.

Had also taken up 200. acres more in the Western Division. Produces Deed from Ebenezer Cowell to Claimt. of 200 acres in Consn. 30£ Lawful, 1774.

With Certificates by the Surveyor Genl. that the Land had been Surveyed & was Conveyd accordingly in pursuance of a Warrant from the Proprietors in 1774, with Certificate of the Conveyance being recorded.

Allowed what
he gave for it.

The whole Expense was about 30£. He had begun to make a Clearance & built an house. Vals. it at 20 sh. per acre.

Says this Land has been Sold.

Lost 1 Cow, 9 Sheep, 3 Horses, Carpenter's Tools, farming utensils.

These things were seized & sold.

(48).

WILLIAM MAN, Witness:

Has known Claimt. since he was here. Has understood he & his 2 Sons have served in Butler's Rangers. The Agent Loyl-Comrs. for the Western Division, whose name is Joseph Gascoign, told Witness that Claimts. 2 Places had been Sold. One was sold for £125 Certificate Money, does not remember what the other sold for, but remembers the Art. said it was sold. The Conversation was this last Spring. Witness was in the Jerseys and was thinking of purchasing the Place, which made him Enquire about it.

Has seen No. 1, there was a Clearance. but cannot say how many acres. Vals. Cleared Land there at 20 sh. pr. acre.

Wild Land at 2 Dollars, he has known it sell at that Price with some little Improvmts. Not quite so valuable if the Improvmts. had not been begun.

Sale proved
but Claimt
is told to get
Certificate if
he can.

Knew No. 2 better, that was the one he meant to purchase. There was some little Improvements. Judge Simms was to have sold it to Witness. Wits. was to pay 5£ above the Certificate Money, 125£. Witness cannot say what the Val. of the Certificate Mon. was.

Resides at Niagara.

Further Evidence in Claim of JOSEPH CLEMENT. V. 47.

JOHN CLEMENT apprs.:

Says he lived with his Father when the Rebellion began, he was then a boy. In '80 he came into the Province & servd as Leut. in the Indian Departmt. Claims his share in the real Estate of his Father left by his Will. Has heard the Uplands Vald. at 40 sh. pr. acre. Says 15 acres at least were Clear of the Uplands, 60 acres of the Lowlands were Clear. Remembers his Father had a fair Stock.

(49).
August 28th.

Is willing that his Elder Bro. shd. receive his Share.

Says his Father had 2 Shares in a Saw Mill, he purchased one

for 25£ he thinks.

Says he withdraws his Claim unless Government gives him to the full amount of what he asks, which is 40sh. an acre for the Uplands, taking in the 15 acres Cleared Land.

JAMES CLEMENT, 3rd Son of Jno. Clement, appears:

He lived with his Father in '81, he went within the Brit. Lines, was put in the Store Keeper's Departmt., afterwards went as Volunteer with the Rank of Ensign. Claims his Share in the Uplands. Says one of the Houses is on the Uplands.

(50).

Says he withdraws his Claim unless Government gives all that he asks. Says his oldest Bro. does the same.

ELIZA CLEMENT, Widow of Lewis Clement, appears:

Says she is the Widow of Lewis Clement, he died in '81. He served from beginning in the Indian Departmt. as Lieut. & Interpreter. Says he made his Will, gave her the Estate during her Widow hood, but says she supposes the personal Estate on her Death goes amongst the Children. Claimt. herself left Home 7 yrs. ago & came into this Province.

There were about 60 acres Lowland Clear.

Some of the Uplands Clear.

Joseph Clement, the Eldest Son appears & desires to leave the whole Claim to the Determination of Commrs. for himself, his Mother & 2 Brothers. Says they did very wrong.

Her Husband had a Negroe, a very good labourer, he is now in Possession of Major Fenders, supposes he bought him.

10 Horses, 10 horned Cattle, 25 Hogs, 15 Sheep, furniture, farming utensils, the furniture and the farming utensils were taken by the Rebels & sold in the house at a Vendue.

(51).

Says she agrees with her 2 Sons that she withdraws her Claim unless Governmt. allows the whole of the Charge of 2,000£ York Curcy., and says her Eldest Son does the same.

835. Claim of JOHN CHISHOLM, late of Albany Co.

August 29.

Claimt. says: He lived at Niagara in '83. Is a native of N. Brit. Arrived in America in 1774, settled in Tryon Co., joined the Brit. in 1777, joined the Indians & came into Niagara & served in the Indian Department at the War.

Took up 150 acres in Courtright's Patent in 1774, it was lease Land forever, paying 6d. per acre. It cost him nothing to take up. He had Cleared 6 or 7 acres, had built an House. Vals. it at 20£, exclusive of buildings.

A fair man.

Lost 4 head of Cattle, taken by the friendly Indians. Left his furniture & Blacksmith's tools at his house, he could not bring them away, the Rebels have got them.

DONALD ROSS, Wits.:

(52).

Knew Claimt.

He served in the Indian Department 6 or 7 years.

He had a farm on Courtright's Patent. He settled there before the War. He had Cleared 9 or 10 acres, had built an House. He had a stock of Cows, he had some Blacksmith's tools, some Furniture.

Capt. Jos. Brant certifies to his services without pay.

Resides at Niagara.

August 29.

Further Evidence in the Case of ADAM CRESLER. V. 20.

DANIEL SERVOS, Wits.:

Knew Claimt., he came in in '77, served in Butler's Rangers & in the Indian Department.

Knew No. 1. Thinks there were near 50 acres Clear, remembers him for many years in possession.

(53).

The Land was very valuable, Vals. it at 10£ the highest, 5 or 4£ the lowest for Clear Land, his was pretty good.

Knew he had Land in Boughs Patent.

Knew No. 3. The mill was built about a year before he went away. Thinks it cost 400£ building. Knew that he had a share in a Saw Mill.

Knew he had Land in Cobus Kill and on Charlotte River.

He had a very good stock of Horses, Sheep & Cattle.

Heard it was all taken & sold by the Rebels.

N. C.
August 29th.

836. Claim of DONALD ROSS, late of Sussex Co., N. York.

Claimt. says he was at Niagara in '83. Is a native of Scotland, came to America in '74, settled on the Head of the Delaware, joined the Brit. in 1777, went with the Indians was in the Indian Department, served all the War.

(54). Had settled on 100 acres, the Land belonged to a man of New York named Banyard. Had no Lease, settled in 1775, he had Cleared 8 or 9 acres, built an House, had been at no Expense. Was going to have a Pot Ash Work, had 2 Kettles cost 20£. Had 3 more partners but he had paid 11£ for the Kettles, had several things in his house besides.

4 Partners had settled on this Place. Says he Cleared the Land after the War began.

John Chisholm. He knew Claimt., he served in the Indian Departmt. He settled on Lands at Head of Delaware in '75. With Lease or Deed 4 settled on the same Place. They had 2 Kettles, Stock & furniture. Knew that Claimt., Wits. Bro., had 7 Cows, 2 oxen, 2 young Cattle. There was an House. 3 of the Partners had been with Capt. John Macdonell. Wits. saw the Cattle sold by one Col. Harper. Capt. Brant Certifies to his services.

Claimt. to be allowed 1/2 this stock and 5 £ for kettles.

837-838. Claim of ARCHIBALD THOMPSON & JAMES PARK, N. C. late of Tryon Co. August 29.

Claimt. ARCH. THOMPSON being sworn saith:

He was at Niagara in '83.

Is a native of Scotland, came to America in '73, joined the Indians in '75, served during the War.

He & James Park settled together on John Harper's Land in Tryon Co. Never had a Lease or Deed, were to have had if the disturbance had not come on. They had Cleared a little before the disturbances, thinks about 12 acres in the whole before they left, had built a Log House, had 2 horses, 5 horned Cattle, Cloathes, furniture. Says they joined Capt. Macdonell first in Aug., 1877, joined the Indians under Brant in '78. (55).

James Parker, Claimt., says he came from Scotland with Archibald Thompson. Settled as Partner in Tryon Co. Went from Home with him & served in the Indian Departmt. They took up 100 acres, had not pd. anything, had not any Deed or Lease. They were to have paid 20£. They Cleared 12 acres before they went away, most of it before ye Rebellion broke out.

They had 2 horses & a Colt, 4 Cows & some young Cattle, the Rebels got them all.

JOHN CHISHOLM, Wits.:

Knew both Claimts., they went off with Witness & several other Loyalists. They served in the Indian Departmt. They had Land from Col. Harper in Tryon Co.

Thinks they Cleared 13 acres.

He saw 2 Horses, 3 or 4 Cows, and altogether a nice Stock. Good men to be allowed a little.

Capt. Brant Certifies to their Services & that they acted as Volunteers.

839. Claim of REBECCA FIELD, Widow of George Field, late of Pensa. August 29.

Claimt. says:

Her Husb. died 2 yrs. ago. He resided at this Place in the year. 8. (56).

Her Husb. was a native of America, lived on the Susquehana. In '78 he came to Niagara & joined Col. Butler. Claimt. came with her Husb. he also brought 3 Sons. Her Husb. and Sons all served in the Rangers during the War. They could not live at

home, they were so persecuted. Came away in a great hurry or they would have been sent to Gaol.

Produces Certificate from 2 Witnesses that Geo. Field on his

Death bed declared he gave every thing to his Wife on Condition that she paid 3£ to each of his Sons.

He left Daniel, Eldest Son, now at Detroit, who served in the Rangers.

Gilbert & Nathan both here, they served in ye Rangers.

Her Husb. had 300 acres on the Susquehana, this was not disputed Land. They had not got a Deed. Her Husb. bought it of one Daniel Rees in the year 1774, he was to give 300£ Pens. Money. He was to pay by finding other Vacant Lands & taking them up for Daniel Rees. Says her Husband had done this & taken up a good Deal of Land for Rees. Enough to pay all except 40 or 50£.

(57). The Land was Wild & unimproved, they Cleared about 40 acres, planted an orchard, built an house. Lived 3 years upon it.

Says the Land has been since sold by Danl. Rees. Says it cost 40 sh. to Clear Land then pr. acre, sometimes more, now & then less.

Says her Husband had other Lands in Partnership with Dr. Plunket, taken up at the office, of which she can give no acct., but says Dr. Plunket is probably now in Possession.

They brought most of their stock, left 2 or 3 Calves, 15 Hogs, all their furniture, Cloathes, 2 Sets Blacksmith Tools. 2 Horses were taken away before they went by the Rebels & sold, 3 Rifles.

EDWARD TURNER, Wits.:

Knew Geo. Field. Witness came with Geo. Field & his 3 Sons in '78. They left the Country on acct. of their Loyalty. They served in the Rangers.

Geo. Field had bought 300 acres of one Rees, was to pay £300 in other Land. He settled upon them about 1773. He had Cleared 40 acres & built an house. He left all his furniture, Blacksmith Tools, 2 Sets, a great many Hogs. He had lost 2 horses before taken by the Rebels.

(58). Witness does not know how much Geo. Field had paid on the purchase money.

Has heard it was sold under Confiscation as being forfeited. He was told so by one John Allen who was in the Country at that time.

NATHAN FIELDS, the youngest Son appears:

He & his Father & 2 Bros. left their Home in '78. Came here & served in the Rangers. Is willing that his Mother should receive his Share, answers the same for his Brother Gilbert. Says the Estate was sold by Daniel Rees again.

Isaac Dobson says he was authorized by Daniel Field to say that he consented all the payments should be paid to his Mother.

840. Claim of EDW. TURNER, late of Pensilva.

N. C.
August 29.

Claimt. says he was at Niagara in '83. He is a native of America. Was settled on Susquehana. Came from home in 1778. There were families of Loyalists came away to join the Brit.

His Father came with him, joined the Rangers, died in the service. First joined the Rangers, server 9 months, then was in the Navy Service on the lakes during the War.

(59).

His Father died without a Will, leaving Claimt. his Eldest Son. Sarah now married to Gordon Avery, his Widow, 2 daughters, Children, who live with Claimt.

His Father, Moran Turner, had an Estate in Northumberland on the Susquehana, this was not the disputed Lands.

Produces Locations from the office at Philadelphia.

300 acres	1769	50 acres	65
300 acres	Oct., 1775	150 acres	1776

The Locations are in different names, but all belonged to his Father. The Expense of Location was 5£ per 100 acres to the Proprietor besides other Expenses.

He had also 2 Islands in Susquehana one hundred acres each, Island his Father bought, the other Island he took up.

There were Improvements on all the Locations, on the 2 Island there were 10 acres Clear & an orchard. He built there.

Says he Vals. the Land altogether at 10 sh. per acre.

His Father was driven off before he quitted the Country. Claimt. heard it was advertized for Sale.

Left furniture, utensils, Hogs & a few Creatures behind, they carried away their Cattle.

(60).

REBECCA FIELD, Wits.:

Knew Claimts. Father, he & his Son both left the Country on acct. of their Loyalty. They served in the Rangers. Has been on the Father's Lands. Knew both the Islands, they belonged to the Father. There were not any of them on the disputed Lands.

Claimt
seems a very
good man.

There were Considerable Improvemts. on the Islands & on other Lands of the Fathers.

NATHAN FIELD, Wits.:

Knew Morris Turner's Land. He cannot say how much, but speaks particularly to ye 2 Islands. Remembers him in Possession before the War. There were Considerable Improvemts. on both the Islands.

SARAH ANN, Mother to Claimt., appears:

August 31.

Says she is willing all the Payments should be made to her Son, the Claimt. Says she has the Deeds from those persons in whose name the Locations were made.

August 29.

841. Claim of TIMOTHY SKINNER, late of New Jersey.

Claimt. says he left Jerseys Sept., '83, arrived at St. John's 24th Octr. Wintered at Sorel. Came to Niagara the next Summer.

(61).

Is a native of America, lived in Sussex Co. Never came in to the Brit. Lines during the War. Says he was always a friend to the Brit. Govt., declared his Sentiments, was taken up in April, '77 & Committed to Gaol. He was kept 6 months in Close Confinement. This was part of his Sentence.

Produces Certificate under Hand of Wit. Livingston Gov. dated July, 1777, reciting that Claimt. had been fined 150£ & sentenced to 6 monts Imprisonment & that part of his Imprisonment was pardoned. Says he laid in Gaol some time not being able to pay his fine. The whole time of his Imprisonment was about 14 months.

Says he could not make his Escape. Afterwards he continued at Home till Sep., '83. Saved good part of his Estate.

No Loyalist.

Claim is for his fine & Imprisonment.

Produces Rects. to prove Payment of his Fine.

NATHANIEL PETIT, Esq.: Knew Claimt., looked upon him as a friend of the Brit. Govnt. during the Rebellion. Remembers his being Imprisoned on acct. of his Loyalty. He was kept Close Prisoner 6 months & fined. He had been tried by a Court of Oyer & Terminer.

(62).

August 30.

842. Claim of JAMES JONES, late of Kingstown, New York.

Claimt says: He is a native of America. Lived in Ulster Co. when the Rebellion broke out. He had been taken Prisoner because he would not join the Rebels. He had been Clerk to a Company of Militia before, which made the Rebels more angry that Claimt. refused to join them. He was kept Prisoner 3 years, Close Confined & in irons 9 months. Could not get away till '80. Came to Col. Butler's Rangers & served in these Rangers till the end of the War.

Now lives near Niagara at 10 Mile Creek.

He had 52 acres in Kingstown, Ulster Co. It was Corporation Land, on : Lease forever, paying 12 Skipple of Wheat Annually. Had the Lease about 3 years before the Rebellion. His Wife staid behind him. The Corporation made her give up the Lease & gave her 20£.

Claimt. had Cleared about 20 acres. There was a good Log house & an apple orchard. Vals. it at 100£.

The Trustees of the Corporation have sold it under Pretence of Rent being due. They drove his Wife away. When he left the Place he left 10 Head of horned Cattle, 2 Horses, 14 Hogs, furniture, a great Deal, said as much as 9 Waggons carried when he first went to the Place. Most of these things were destroyed or taken by the Rebel Scouts. Col. Sneider, a Rebel Col., warned his Wife off the Premises. The furniture was destroyed or plundered at that time. Some of his Cattle were disposed of by his Wife.

(63).

Seems to have suffered a great deal and appears a fair man.

He saved one Waggon load of furniture.
 Claimt. Expenses while in Gaol 60£. Grain in the ground.
 Produces Certificate to his Loyalty & Services from Peter
 Ball, Lieut. of the Rangers.

PETER WINNEY, Wits.:

Knew Claimt. had some Land of the Corporation of Kings- N. C.

town. He had some Creatures. He was a very good Loyalist.

Wits. say him in Gaol on that acct.

Mrs. Palmer Certifies to his Loyalty.

843. Claim of ANDREW HOVERLAND, of Tryon Co.

August 30.

Claimt. says he was at Niagara in the yr. '83. Is a native of
 Germany. Was in the last French War. Settled in America
 after end of that War, resided in Tryon Co. Went to Niagara
 in '78 to join Col. Butler. Served all the War in the Rangers.

(64).

Had 200 acres, had it soon after the French War, gave 2
 years work for it to Col. Crawford.

Had 40 acres Clear. Vals. the Clear Land at 100£, the rest
 at 100£ mon. Does not know what is become of it.

Had 13 horned cattle, 3 Horses, 12 Hogs, Furniture, Utensils. The Rebels have taken all these things.

A poor,
 honest
 creature.

LAWRENCE BLASONS, Wits.:

Knew Claimt. He left his home to join the Brit. He would
 not stay with the Rebels. He served a long time with the
 Rangers.

He had a farm in Tryon Co., thinks about 40 acres were

Clear. Remembers him in Possession long before the War.

He had a good Stock, he had 12 horned Cattle, 3 Horses.

Justice Burch Certifies that Claimt. was settled on a good
 Farm & had good Stock.

844. Claim of GEO. HOUSE, late of Tryon Co.

August 30.

Claimt. says he is a native of America, lived on the Mohawk
 River, joined the Brit. in 1777, served all the War under Col.
 Butler in the Rangers.

Had some Lands on the Mohawk, had no Lease but had lived
 on them 15 years before the War. He had built an House. A
 good Deal was Clear before he took it, but he Cleared some more.
 He only Claims for the Buildings 24£, he had 4 horses & 2 Colts,
 Utensils, furniture, grain in the ground. Left all these things
 when he Came away. The Indians took some, the Rebels also
 took some, the most.

(65).

Allowed

MRS. MARY BRANT, Wits.: Remembers Claimt. He had
 some Lands on the Mohawk where he lived. He had a good
 house & buildings which he built himself, he had some Lands
 Cleared. He had 4 work horses, five horned Cattle, utensils, fur-
 niture. He left them behind when he went away.

Claimt
 a good man.

Aug. 30.

845. Claim of LEWIS MABEE, late of Tryon Co.

Is a native of America. Lived on the Mohawk. Joined the Brit. in 1777; joined Col. Butler. He could not stay without joining the Rebels. Served all the War. Now lives near Fort Erie.

Had 50 acres on the Mohawk. It was a gift from Lewis Clement, his uncle, many years ago. He cleared between 18 & 20 acres; had an excellent House & Barn & out buildings. Vals. it at 300£.

(66).

One Victor Harrison now has it. Understood he bought it from Commissars.

N.B.—His
name in
Anstey's list.

6 Horses, 9 horned Cattle, Utensils, Furniture. Left all these things on the Premises when he went away. Many of them were Vendued by the Rebels.

AUNT. BRADT, Wits.:

Knew Claimt. He left his home early in ye War & joined the Rangers. Knew his place. 50 acres upland. Remembers him being in possession. Most of it clear. A very good house. He had a good stock of cattle & horses. The things were all taken by the Rebels & his wife was sent off. Understood the things were vendued.

846. Claim of PHILIP BENDER, late of Pensilva.

Claimt. says he was at Niagara in '83.

N. C.

Aug. 30.

Is a native of Germany. Came very young to America. Lived at Susquehana when the Americans declared Independence. Left his home in the Spring, '77. Could not stay without taking part with the Rebels. Came off to join Col. Butler. He came with the Loyalists of his settlement and served near the end of the War as private. Produces his discharge '82.

(67).

Had 320 acres in the disputed Land on the Susquehana. Took it up in 1776; gave 70£ Pensilv. Cury. The Rebellion broke out—he had not paid all.

To be allowed.

Lost 1 Cow by Indians, 5 Sheep by Indians & rebels, Rangers. Left all his furniture behind and his utensils. Left corn & wheat, 200 Bushels in the Stack. The Rebels got some.

A very good
man—to be
allowed as
much as we
can.

His furniture was removed too fast & was found out by the Rebels. Thinks this was worth 120£ including Cloathes. Produces 2 affid. that Claimt. lost the effects & property in the Claimt.'s Schedule mentd.

JOHN DEPUY, Wits.:

* Knew Claimt. He went off early to join Col. Butler.

He had a farm on the Susquehana; bought during the Rebel-
He had a good stock. He had very good furniture. There a chest of Cloathes & Linen. It was found out by the Rebels taken by them.

847. Claim of JOHN DEPUY, late of Pensilva.

Claimt. says he is a native of America. Lived on Susquehana; ed the Brit. early; joined Col. Butler first; served under him

and Col. Johnston all the War; first in ye Rangers, then in Indian Departmt. Was employed to go with Intelligence from Niagara to New York.

(68).

Now lives at Fort Erie.

He produces a Commission from Gov. Trumbull in the year 1775, appointing him Lieutnt. in the 9th Company in 24th Regiment in ye sd. Colony. Says the Chief of this Company joined the Rangers afterwards.

He had a farm on Susquehana. Produces Copy of Deed from W. Paterson to Claimt. promising to Convey 950 acres in Considn. of his Bond for 475£, dated Sept., 1773. Claimt. says he gave his Bond, of which he has paid 160£ & got his Deed.

Produces Copy of Deed from Wm. Patterson & Ph. Johnston, promising to give a Release of this right to 300 acres adjoining Claimt.'s other Lands on his paying 2 Bonds of 75£ each, Sept.,

1773. He had not paid these 2 Bonds & had not got the Deeds. To be allowed.

Was in Possession of all these Lands. Admits they were disputed Lands, but he did not know of the disputed Title when he purchased.

He had cleared about 30 acres.

Vals. the whole of his Property at 400£.

He lost 2 Cows, 2 Heifers, 30 Hogs, some little furniture & Reasonable utensils.

All these things taken by the Rebels.

THOMAS CONDET, Wits.:

Knew Claimt. He has been much distinguished for his Loyalty & Services. One of the first men who joined the Brit. Troops.

Knew his Farm on the Susquehana. Heard he was entitled to about 900 acres. Knew the place where he lived. There was a good clearance. Seems a very fine man, seems to have been very active.

848. Claim of MATHEW ELLIOTT, late of Pensilva.

(69).

Claimt. says. He resided at the Falls '83, at Detroit & either May 31. there or in the Upper Country all the ensuing winter. The time for lodging claims was expired before Intelligence of the Act reached persons in that Situation.

Says he sent his Claim under the 2nd Act to be forwarded to Halifax as soon as he possibly could, which was in May, '86.

Produces Certificates from Major Auerane. Commanding Officer, at Detroit, dated May, '86.

That General Hope's Letter containing notice sent from the Commissrs. at Halifax, did not arrive at Detroit till 26 March, '86, & that there was no opportunity of forwarding the Claim from Detroit till 13 May, 1786.

Claimt. says the Dispatches did not leave Detroit so soon as 13 May; thinks not till July.

Is a native of Ireland. Settled in America, 1761; resided at Fort Pitt when the Rebellion broke out. From the first he did everything in his power in support of Governmt. Refused to sign all Associations proposed by the Rebels. He was at that time an Indian Trader; had large quantities of Merchandise, con-

(70).

sisting of Blankets & other articles which Congress then sitting at Philadelphia in the year 1776 applied to Claimt. for, as wanting them for the use of their Army, which he refused. The Comrs. appointed by Congress for Indian affairs at Fort Pitt, made the same application which Claimt. refused & said he had promised the Indians to supply them with the articles then in his Possession.

In the summer just before this Transaction he had been wounded.

Company raised by Commission from Genl. Gage, of which Allen McKee was to be one of the Lieut.-Cols., John Conolly, Esq., the other, and Lord Dunmore the Col. They were never raised but fell into the hands of the Enemy.

In Oct., 1776, Claimt. left Fort Pitt with a view of going within the Brit. Lines & carrying his effects. Claimt. did not arrive at Detroit till March, 1777. He was sent by Gov. Hamilton to Quebec; from thence he went to New York, & returned by Fort Pitt again to Detroit.

(71). He was appointed Capt. in the Indian Department in 1778 & served during the War. Was in every service in that Country during the War. At present has no half pay. Resides at Detroit.

Produces Certificates from A. McKee to Claimt.'s Loyalty, to the opposition he made at first to ye measures of the Rebels.

Appointed to command of a Company intended to be raised on that acct. for support of Government & to quel the Rebellion.

That he took the earliest opportunity of escaping to Detroit & lost his effects by the way; that in 1778 he made his escape from Detroit with Deponent; that he has ever since distinguished

himself in every Campaign carried on in that Quarter during the War, & in his endeavours to retain the Indians in their attachment to his Majesty.

Produces Certificates to his zeal & activity from Lieut. Govr. Hamilton.

Produces Certificates from Col. De Pyster to Claimt.'s conduct & good behaviour in action & on every other occasion when he could show his Loyalty.

(72). Produces Certificates from Major Mathews that Claimt. fled from the Colonies in 1776. Served during the War to the entire satisfaction of his Commanding officers & that he distinguished himself on various occasions as an active, useful & gallant Partizan. He adds that he always understood he lost a considerable Property.

He lost various articles in the Indian Trade, consisting chiefly of Cloth, Blankets, Linen, Calicoes, &c.

When he left Fort Pitt in the Fall of 1776, he had packed up these articles & had got 100 miles from Fort Pitt into the Indian Country. Claimt had gone forward.

Indians came & took all his effects. These Indians were of the Six Nations; they were of the Kuega Nation.

They said they acted under Governor Hamilton's orders. Claimt. thinks that if Governor Hamilton had not been taken Prisoner he should have been indemnified for the Loss. Claimt. says that Govr. Hamilton had given orders to stop all persons coming from that Country on a supposition that there were only Rebels who would come from that Country.

The Indians divided all his property. He made several applications to the Indian Chiefs, who said they were acting under Govr. Hamilton's orders & that he must apply to him for redress. (73).

There were 15 horse loads of Goods & two Horses. His Cloathes were also packed up in the Bales of Goods.

Vals. the Goods, Cloathes, &c., at 900£ Sterling.

The 15 horses were taken by the Indians. He left a great many horses at Fort Pitt which he could not bring away; there were 47. He was obliged to have a great many horses for the purpose of carrying on his trade. He reckons them worth 10£, one with another.

They fell into the hands of the Americans. They seized them after Claimt. went away.

Lost a Negroe, he was with the Claimt.'s Goods & horses when taken by the Indians. He was killed the year afterwards endeavoring to make his escape from the Indians to his master. N. C.

Claimt. is told to send a Deposition as to the particulars of the Goods, &c., lost, tho' at the same time I intimated to him that this matter was not, I apprehended, without one ——— to redress, and also to send Deposition as to the No. of Horses left at Fort Pitt.

849. Claim of ALEXR. MCKEE, Esq., late of Pensilva.

Aug. 31.

Claimt. lives at Detroit & sends a Letter to inform the Commrs. that particular Business in the Indian Department prevents his attendance and begging they would examine his evidence. (74).

MATHEW ELLIOTT, Esq., Wits.:

Says he knew Claimt. He lived at Fort Pitt. His by birth an American. From the first he took a decided Part in Support of the Brit. Govnt. In 1776 he was appointed Lieut. Col. in a Regiment that was to be raised for quelling the Rebellion, of which Lord Dunmore was to be Col. Commissions were sent from Gen.

Gage, but fell into the hands of the Rebels.

He was apprehended in Consequence of some letters to him falling into the Rebels Hands & imprisoned. Had a guard over him. In 1778 he made his escape to Detroit. He served afterward in the Indian Departmt. Was in every service during the War.

He is now agent for Indian affairs under Sir John Johnson. Wits. knew his Property.

Knew No. 1. Knew that he had an Estate in Lancaster Co. on the Susquehana. His family used to live there. There were 2 Farms. His Father had it & it came to him as eldest son; it were well improved & Valuable. (75).

Vals. Clear Lands at 4 or 5£ pr. acre.

Knew No. 2. He had 2 houses & several lotts at Pittsburg. He lived at one of the Houses. It was a good house; the best House there. The Lotts were small, about 40 feet in front.

Claimt. bought the House where he lived & some of the Lotts from Mr. Ross before the Rebellion.

Wits. Vals. the House & the Lots adjoining at 1,000£ L. Pensilv. Knows there were 3 Lots adjoining; cannot say whether there were more.

N. C. No. 5. Knew No. 5. It was well improved. He took it up himself & improved it many years ago. Near 100 acres improved & fenced.

There was a good house & outhouses. It was near Fort Pitt. He held it in his own Hands; lived there. It was very fine Land, worth $\frac{1}{2}$ Joe pr. acre.

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Aug. 31. 850. Claim of SIMON GERTY, late of Pensilva.

(76). MATHEW ELLIOTT, Wits.: Says that Claimt. is Interpreter in the Indian Departmts. He would have come to Niagara had he not been detained by particular Business & the Commanding officer could not spare him. He was in the Upper Country in '83.

Claimt. is a native of America. Lived at Fort Pitt. From the first declared in favour of Govrnt. He quitted Fort Pitt when Wits. & Capt. MacKee did in 1778. After he came to Detroit he served constantly in the Indian Department. He acted as Interpreter. Was out on every service.

He had Lands in Hannahs Town, No. 1; does not know how much. Says there was a Law suit about it.

Produces two Deeds of 600 acres each in Westmoreland in

N. C. 1773 & 1774 in Considn. of 6£ each from Jacob Mayor to Claimt. with affid. from Jacob Mayor, that he made Improvements on the Lands he mentions about 13 acres, but the deed & the affits. are much torn & hardly legible. Wits. thinks No. 1 included in the Purchase.

It was unimproved till lately. In 1770 this place was laid out in a Town.

(77). Does not know that Claimt. made any Improvemts. after his purchase. Says there was an old Field which has been cleared, but was grown almost up again; might be five or six acres.

Claimant over charges greatly Knew No. 2. It was about 4 miles from Pittsburg. He had it many years. Thinks he took it up. About 15 or 20 acres clear when Wits. saw it last. Claimt. had stock then. Knew of his having 4 horses, which Wits. understood he kept at Fort Pitt. Kentucky is about 600 miles from Fort Pitt.

Aug. 31. 851. Claim of GEORGE GERTY, late of Pensilva.

CAPT. MATHEW ELLIOTT, Esq., Wits.:

Says that Claimt. is so high up in the Indian Country that he supposes the Comrs'. letter could not reach him.

Knew Claimt. at Pittsburg. He was distinguished from the first for Loyalty. He had been active on various occasions. He

was imprisoned at different times. He broke gaol at ——— & brought off a party of the 8th Regt., who were also Prisoners there to Detroit, he served afterwards in the Indian Department.

He lost a Boat ———. This was in 1778. It was on the Mississippi.

One Willing had fitted out a Boat at Fort Pitt to go on a sort privateering Party & fell in with the Boat of Claimt. on the Mississippi. Thinks he fell in with it by accident & plundered it. This he supposes to have been in '78. (78).

852. Claim of SOLOMON SECORD, late of Pensilva.

Claimt. says: His Father, James Secord, resided in Niagara Aug. 31. in the Fall of '83, & the ensuing Winter. He died the next summer.

His Father was a native of America; resided on the Susquehanna in Northumberland Co.; joined the Brit. in 1777. Left home in March because he would not side with the Rebels. Served first in the Rangers & afterwards in the Indian Department, as Lieut. till '82. He died in '84, leaving Claimt. his eldest son.

He made a Will & left his estate among all his children.

Claimt. was with his Father when Rebellion broke out. Claimt. & 2 Brothers joined the Brit. Army with their Father; have all served. The rest of the family followed soon. They are all in this Province. Claimt. is one of the Executors.

His Father had 300 acres on the Susquehanna disputed Land, called Northumberland under Pensilva. & Westmoreland under Connect. His Father had settled about 3 years before the War. He had no grant but had agreed with the owner to pay £50 per 100 acres when Title was made out. The person who agreed to sell held under Pensilva. Govt. Thinks his Father had not paid anything. Cleared between 20 & 30 acres. (79).

Built 2 small Houses & a good Barn. Vals. improvements at 150£.

Lost 2 head Cattle, 5 horses, furniture, utensils. Left them when he went away.

JOHN SECORD, Wits.:

Knew James Secord. He left Home to come into the Brit. Lines. He brought all his family. They are all very Loyal. He & 3 of his Sons have been in the service.

Knew his Land; between 20 & 30 acres clear; a good Barn & N.C. House. He had a very good Stock. Thinks he lost 8 Cattle & some horses. A very good family; to be allowed for improvements and stock.

All to be paid to Claimt. He says he is authorized by all his Family to act for them.

853. Claim of ISAAC DOBSON, late of Pensilva.

Claimt. says he resided at Niagara in the Fall of '83 & the ensuing Winter. Aug. 31.

Is a native of America. Lived on the Susquehanna when Rebellion broke out. In 1779 came to Niagara. He left Home on acct. of his attachment to his Majesty. He had been imprisoned & could not continue in the Country unless he joined the Rebels. (80).

He had been offered by the Rebels a Capt'n's Commission which he refused & was put to Gaol for it. Was sutler to the Rangers for some time. Now resides at Detroit.

He had 150 acres on the Susquehana. Purchased of Geo. Field in 1774. Had a Deed, purchased it for 150£. Geo. Field had a Title under Pensilva. Govt. It was in Northumberland

It was disputed Land. But says he paid 20sh. per acre, the usual price; pd. ye money down. He built a house, 2 story high. Cleared about 60 acres & fenced them. He carried on his improvements to the last. Vals. it at 500£ York Cury.

Says it has been sold by Pensilva. Govnt.

Left furniture, utensils, 30 Hogs, 9 Sheep, 7 Calves, 1 2-yr. old. Left all these things behind him. Corn in the ground.

(81). Produces affdtt. from Daniel Field, sworn before Major Mathews, to Loyalty of Claimt. & to his Losses as in Claimt.'s Schedule set forth.

SARAH CHEERY, Wits.:

Knew Claimt. He was always very Loyal. Left Home on that acct. Remembers his farm, he bought it of Geo. Field; he gave £150 for it. It was a year or more before the War. He improved it greatly after his purchase. Cleared 40 or 50 acres & 6 acres Meadow. Has heard it was sold. They used to Val. unimproved Land at 20sh. per acre; clear Lands went for diff. prices. He had a fair stock; brought some with him. Left a good deal behind. Gives the same acct. as Claimt. When they came away they were persued so fast they could not carry all their effects with them.

Aug. 31.

854. Claim of HENDRICK WINDRON, late of Pensilva.

Dorothy, Wife of Claimt. appears. Says her husband went to the Mohawk River about 10 weeks ago. He went to see some Relations. She expects him back every day. All his Family are here.

(82). Her Husb. was native of America. Lived on the Susquehana River. He left Home to join the Brit. He would not join the Rebels. He was one of the first that joined the Rangers. Servd all the War. Claimt. herself & family with several other families of Loyalists came in about 9 years ago. Is now settled near Fort Erie.

Her Husb. had a Farm in Susquehana. He bought under the Connecticut Title. He settled on it seventeen years ago. He had a Deed for same; 5 or 6 acres clear; there was a house; left 3 horses, 10 hogs, furniture & utensils, tools. Nothing but their horned creatures.

Produces 2 affdts. to Claimt.'s being in possession of Property mentioned in his memorial & to his losses.

Seems a poor honest chrature.

Mr. Justice Burch certifies to Claimt.'s Loyalty. Speaks

(83).

very favourably of him. Says he is only gone on a visit into the Colonies.

PROCEEDINGS OF LOYALIST COMMISSIONERS.

MONTREAL, 1787.—VOL. XXI.

BEFORE COMMISSIONER PEMBERTON.

Claimants.

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Brownson, Samuel	48	Maybee, Eleanor	68
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Fletcher, Sax	112	Rose, Matthias	63
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THE EVIDENCE.

Sept. 1st.

855. Claim of JOHN BUCK, late of Ulster Co., New York Prov.

Claimt. Says:

- (1.) He is a native of England. Settled in America 1772. Resided in New York. When the Rebellion broke first out. He was prest to sign an Association which he refused & retired to Albany to avoid it. Having a large Property on the Delaware he went there in 1778. Finding the disturbances increasing he found he could not return to Albany. Hearing that Col. Butler was going to make an attack on the Susquehanna Country & that he and the Indians wanted Provisions, Claimt. wrote to Col. Butler that he would bring him a supply of his own cattle & Such as his Interest would procure from his neighbours, on which Col. Butler sent Lieut. MacQuin and 2 Indian Chiefs & Claimt. Came off with 40 of his neighbours & 136 cattle.

From thence he returned to his Estate on the Delaware. The Rebels having Information of the part he had taken came in a large Party, surrounded his House & plundered his effects.

He was attacked in this manner three different Times, the last he was forced to make his escape & was fired at, but he escaped into the woods. From thence he got into the Indian Country & afterwards to Niagara.

He was appointed to the care of the Indian Stores. He was not able to go out on active service, but was considered by virtue of his appointmt. as being one of the Indian Department. Now settled near the Falls at Niagara.

Capt. Watson, Commanding Officer of Niagara, certified to Claimt's great Services amongst the Loyalists in the Settlement.

- (2.) Claimt. was possessed of upwards of 5,000 acres on the Delaware. It laid in 3 Tracts, one was call'd Pasa Conch, where he lived.

Purchased at different times between the years 1773 & Beginning of the year 1775. Chiefly of Col. Joannas Hardenburg. The first cost was upwards of £2,500.

The Conveyances not having been recorded, the Estate has not been Confiscated & Claimt. is in Hopes to secure it. Has Conveyd all his Right to Mr. James Ellis, of Skenectady, & therefore he does not claim at present, but hopes he may be allowed to apply in case hereafter it should be lost.

When the Americans attacked his House in 1778 in consequence of his having supplied Col. Butler with Provisions, they burnt all his buildings & plundered all his effects. Burnt a Dwelling House inhabited by Tenants.

His Dwelling House was a moderate one which he built himself. The other buildings were included in his Purchase. He gave £35 for the Old Barn & house & 75 for other buildings.

They destroyed all his stacks of all kinds of grain, he had 200 acres of Clear Land & must have had upwards of 50 acres in grain.

The grain thus destroyd must have been worth near £300. (3).
They destroyd his furniture, not very valuable, & took his stock.

1 Blood Stalion cost. £75, 2 Blood Mares, cost £60, 1 2-year old Stallion worth 35, 8 Mares working sort, 40 Sheep, 20 Hogs, Farming Utensils, Plows, Harrows, 1 Wagon & Apparel.

Besides what he lost on his Estate at Papa Conch. He lost a Wagon, Curisell & Slay.

They were at different peoples houses & found out to be his Property & seized by the Americans & Sold at Vendue.

He had some goods Cesopus & some other goods plundered at Marble Town. Think 2 articles were chiefly Linen & Cloathes & furniture, Beds. He lost Iron Work for a Grist Mill & Saw Mill which had been finished at the forge worth £50.

Lost several articles at the Mill house, at Woodstock. Lost Tools for jappanning Tin, Iron & Copper, in which Trade Clarviavi had been engaged. These Tools Cost about 100 guineas.

When Claimt. went from New York to Albany in 1775, he set up a shop there. He set up his own Trade as Japanner & Tinman & kept a store of Dry Goods besides.

After he left Albany in 1778, he sent 2 persons to fetch off his most valuable Property there. They had 3 Horse loads, consisting of Shop Goods, Cash to amount of £90, & various articles. They were seized by the Americans on the Road. They were discovered to be Claimt's & the Persons who were conveying them away were sent to Gaol. Says this loss was near £500. (4).

After it was known that Claimt. had made his escape to the British his shop in Albany was seized & all the remainder of his Stock in Trade were taken or made away with, many of the articles were sold at Vendue. This Loss was between 3 & £400.

Says his Shop Books were lost at the same time so that he will lose Debts due to him upwards of £200.

When Claimt. sent Home his first Claim, he thought it most likely that great part of his Property at Albany had been saved by his Friends there & he did not know what was the amnt. of the Loss when the whom he sent were conveying away his Property & it was taken from them, on which acct. it was not included in his first Claim.

JOEL AUSTIN, Wits.

Knew Claimant. Remembers Claimt. going with Cattle & Provisions to supply Col. Butler. He carried 29 Cattle of his own. Persuaded his neighbours to send theirs. They went in with 110 Cattle. The party consisted of 50 or 60 people.

Claimant had been very active in getting these people to go. He had wrote to Col. Butler to send People to meet him.

After Claimant's Return the Americans attacked his House. The first Party was commanded by Capt. Bongun. They took away all they could carry. Heard of his being attacked by other Parties, & that he got out of a Window & made his escape at the Risk of his Life. (5).

He had some fine English Horses which were taken.

Witness understood they afterwards took all his Moveables & burnt his Houses.

He had a large Improvement. He had a great Quantity of grain which was burnt. He had one Wagon in the Place, Ploughs, Harness, & a very large assortment of farming Utensils of all kinds. Remembers he had seen Iron Works for a Saw Mill & Grist Mill which were discovered to be his & taken. Heard he lost other things at Albany.

JOHN CHISHOLM, Wits.

Heard of three persons who were fetching off Claimt's goods

from Albany being seized on the Road in 1778. Witness saw the persons who were seized & understood from them that they were removing Mr. Burch's things, which were taken & the people sent to Gaol.

THOMAS MACMIKEN, Wits.

(6). Heard of Claimt's Losses when his things were removing from Albany, one of the persons who was removing the things had been his Housekeeper. There were effects to Considerable Amount. Hugh Alexander was one of the persons employd. They were then in number. All were taken & put in Gaol.

The Things were taken by the Americans under the Command of an American Col. Butler. Heard of Cash & Shop Goods being taken. He had a Store at Albany. Witness has been there. Witness heard that Everything at Albany which was found out to be Claimt's was seized.

After Claimant supplied Col. Butler with Provisions scouting Parties went & plundered his house at Papa Conch, they seized all he had. He escaped with difficulty, was near losing his Life. Heard that they fired at him.

He had an Excellent fine Stallion, a fine Stock of Horses. There was a considerable Stock of grain & Cattle. Witness understood that Everything that could be found was taken or destroyed.

He had considerable farming Utensils.

N.C.

Witness says Hugh Alexander was prosecuted for having assisted in Carrying off Claimt's Things & his Property was confiscated on that acct. This Witness Knew himself & saw the things sold.

Sept. 1.

Witness remembers that Thos. Cornyn who was Overseer of Claimt's farm was taken up & tried & condemned for having assisted in supplying Col. Butler with Cattle, &c.

(7). 856. Claim of PETER SHUNK, late of New York.

Claimt. says he was at Detroit in 83.

Is a native of Germany. Came 25 years ago to America. Lived near Albany. Joined Capt. Brant at the Beginning of the War & afterwards was in the Rangers, served the whole War. Was badly wounded.

Produces his Discharge from Butler Rangers in which it is mentioned that he had been disabled by wounds from doing his Duty.

Now lives at Detroit.

Had 300 acres 9 miles from Albany. Had a Lease forever from Rancellor, paying 9 Skipples of Wheat pr. an. Had 150 acres clear. A fine orchard. A Dwelling house & Barn. Vals. it at 400. A Rebel Col. lives upon it.

Lost 8 horses, 2 mares, 2 colts, 5 cows, furniture, utensils, Grain in the Ground, 150 Bushels of Wheat in a Lot. The Commrs. of Albany took these Things after he went away.

JOHN SEAGER, Wits.

Claimt. joined the Brit. very early, long before Burgoyne was taken. He served all the War. Knew his Place at Helback, about 15 miles from Albany. It was Rancellors Land. He had better than 30 acres clear. 3 acres Meadow, he had a Partner on the Place who had more Land than Claimant, 4 horses, 3 Cows, the furniture belonged to the other man. (8).

The other man was John Brat. He is now there. He had 150 Skipples that belonged to Claimt. himself. The Rebels got them & took away his Horses & Vendued them.

Claimt. explains that Brat & himself had 2 farms adjoining each other of 300 acres each & that he lived with Brat on his farm laterly & was to have part of it, but he does not claim for that.

Seager being called again purseveres in the first acct. So that Claimt's case remains unintelligible.

Claimt says that the Farm he Claims had belonged to old Brat. He gave it up to Claimt. He had a Deed for it. 3 years before the Rebellion he only lived one year. He went & lived

with Brat afterwards.

Brat was to give him half when he died for working for him. He says that about 150 acres were clear. Seager, Wits. explains that Claimt. lived with old Brat when Witness knew him. Witness thought all the Land continued to be Brats, but now believes it was Claimant's. Thinks 60 acres Clear. Speaks of Claimt. as a very honest Man. Claimt. seems good man, tho' his acct was difficult to make out.

Never heard the Land was sold, but a Rebel is certainly in Possession of it. His name is Hank Shaver. (9).

857. Claim of JOEL AUSTIN, late of New York.

Claimt. says he was at Niagara in 83. Sept. 7.

Is a native of America. Lived at Papu Chink at the Head of the Delaware. Joined Col. Buller in 1778. Went up with Mr. Burch with Cattle. Served from that time all the War.

Had 2 Lots of 100 acres at Papu Chink Lease Land. 1. 100 acres for 63 years paying £4.10 per ann. Had 60 years to come. 2. The other was a Lease for ever paying £4.10 pr. an.

Had 25 acres clear in the 2. Had a house on this first. Vals. the 2 at £100.

Lost everything he had. 8 Hogs, 3 Sheep, furniture, Cloathes, Utensils, Crop on ye Ground.

A very fine
man. Charges
reasonably; to
be allowed to
the full nearly.

Satisfied.

JOHN BURCH, Esq., Knew Claimt. He went with Witness when they carried the Cattle to Col. Buller, is a very honest man & very Loyal. He served all the War. He had two Lots of Leasehold Land, 25 or 30 acres Clear.

He lost all his Cloathes, of which he had a great Deal, worth 30 or 40£, & all his Property.

Sept. 1st.

858. Claim of JAMES RAMSEY, late of Tryon Co., New York.

(10).

Claimt. says he resided at Detroit in 83.

Is a native of America. Lived at Cherry Valley, Tryon Co. Continued quiet in Beginning of the War. Never joined the American Militia. When the Rangers & Indians came to that settlement Claimt. joined them. Thinks this was in 1778. Served from that time about a year with the Rangers when he was discharged on acct. of Illness & settled at Detroit. Now lives near the falls of Niagara.

He had an Estate at Cherry Valley which has not been lost. His House & buildings were destroyed by the Indians. Had part of his Stock. The Americans took 2 horses, some Cattle. He 4 horses, all his horned cattle, 30 in No., 25 Sheep, do Hogs,

Seems a good
man; to be
allowed, but
not to amnt. of
what he claims.

Cloathes. Some furniture & utensils. All left behind when he went away He had removed most of his things before ye House was burnt.

WM. MACLELLAN, Wits.

Knew Claimt. He joined the Brit. under Col. Butler. He had a farm in Cherry Valley. He had a large Stock, remembers his Buildings burnt by Indians. He left almost all his stock behind him when he went away. Carried hardly anything but the Cloathes. He was always considered Loyal.

(11).

Sept. 1.

859. Claim of WM. MACLELLAN, late of New York.

Claimt. says.

He was at Mashishi in 83.

Is a native of Ireland, went to America in 1768, resided in Cherry Valley, joined Col. Butler in 1779. Served all the War. Produces his discharge.

He had Lease Land, 50 acres forever, paying 6d per acre, had cleared near 20 acres, but he withdraws his Claim, as his Brother in Law is in Possession.

Allowed.

His House was burnt by the Indians. Lost Crop that had been harvested, burnt at the same time. Lost 2 horses by the Indians, Farming Utensils Weavers Tools, all burnt, furniture &

He is a fair
man. Q. if we
can allow any-
thing.

Cloathes.

Says the Indians did it, because the Americans should not find out who were Loyalists, if they had not done it the Americans would.

JAMES RAMSEY, Wits.

Knew Claimt. He was always Loyal. He joined the Rangers, served all the War.

He had a farm in Cherry Valley. His Buildings & all his effects were burnt by the Indians, thinks one reason was that the effects should not fall into ye Hands of Americans.

860. Claim of JOHN BROWN, late of Schoharie, New York Sept. 1. (12).
Prov.

Claimt. Says.

He is a native of America, Lived at Schohain, Albany Co. He declared in Favour of the Brit. Govt. from first. He joined the Brit. in 81, came to Niagara. He was so persecuted he could stay no longer. He was ordered to quit the Country by the Rebels as being a Tory. Served in Buller's Rangers from 81 to their discharge. Produces his Discharge.

He had a Lot of 200 acres, bought it many years ago of George Too high—
Man, paid 185£ for it. It laid in Schohary. Cleared 30 acres. greatly.
built a house & Barn. Vals. it at £1,000. This has been Confiscated and sold.

He had other Land on Cobus Conk 300 acres, that belonged to his Wife. It was unimproved.

His wife had 100 acres by her Father's Will. He died 20 years ago.

The other 200 acres by her Grandfather under his Will. He died 30 years ago. Claimt. has never been in Possession. Vals. this at 20sh. per acre.

Does not know what is become of it.

Lost 2 horses, some cattle, mentions 9, furniture, Utensils, (13).
the Rebels got them. N.B.—His name in Anstey's list.

ADAM CUSTER, Wits.

Knew Claimt. He was in the Rangers. He bought Lands of one Mann in Schoharie River. Is told to get certificate of sale.

Heard 200 acres & that it cost £200. Cannot tell how much was cleared. He had good Horses & good Cows. Case ill supported in evidence.

861. Claim of WM. VANDERLIP, late of Pensilv.

September 8.

WILLIAM VANDERLIP, 2nd Son appears.

His Father William resided at Mashishi in the Fall 83 & that Winter. He died in the Fall of 85 without a Will, having John his eldest Son now in the States. Claimt, his 2nd Son, 2 Sisters, Eliz. & Mary unmarried, who live in this Province. with Capt. Fry. They are under 2 years of age.

His Father was a native of Holland, settled in America 30 years ago, lived in the Susquehana, went into the Rangers in 1777. Served 3 years in the Rangers. Was discharged on Acct. of Illness. He then Continued in Canada.

Came to Niagara 3 yrs. ago. Claimt. followed his Father when he joined the Rangers. Claimant served in the Rangers a year & half. He was then quite a Boy & was discharged as being too young.

(14).

Reasonable compared with others, but land belongs to eldest son now on the States.

Now resides near Niagara.

His Father had 300 acres on the Susquahana, had them under Pensilv. They were disputed Lands, 50 acres clear. Charges £150 Y. Cury Lands & Buildings.

4 Horses, 4 Cows, 8 Calves, 4 Sheep, 30 Hogs, furniture, Utensils, a large quantity of grain.

There was a Barrack & 3 or 4 Stacks of grain.

After his Father went away the Rebels took the Live Stock The grain & all the Buildings were burnt by the Rebels just before Col. Buller went into that Country & cut off that part of the Country. The Americans when they returned in apprehension of Col. Butler's coming destroyed every thing.

JOHN DEPUE, Witness.

Knew Claimt's Father. He joined Butler's Rangers early & served some time. William, the 2nd Son, followed his Father & served some time in the Rangers.

Knew the Place on Susquehanna, 300 acres, the eldest son John now resides in the Colonies, he served in the Rangers, but after the Peace returned to the States.

Is very fair. To be paid to claimt for himself and sister.

His Father had a good Stock, 4 Cows, 2 horses, 8 calves, 4 sheep, 15 hogs, furniture & utensils, a good deal of grain. The Rebels took the live Stock, burnt the other things.

September 6.

862. Claim of ADAM YOUNG, late of New York.

(15).

Claimt. Says.

He is a native of America. Lived on the Mohawk, Tryon Co. When the Rebellion broke out joined Col. Butler at Oswego in 1778. He had been imprisoned for 11 months for refusing to take an oath to the States.

He was confined in different Gaols. At last sent to Norwich Gaol in Connect. Govrt. As soon as he was released he went home. The rebels came & burnt his House & all his buildings & took away or destroyed all his Effects. The reason of this was because he had given Provisions to Loyalists who were coming to Canada. At one time he sent 74 over.

After his House was burnt he & his 2 Sons went & joined Col. Butler. He served 6 or 7 years—He had four Sons who served. Now lives on the Grand River about 60 miles from Niagara.

He had 2,600 acres on Mohawk.

No. 1. 600 acres in Youngs Patent, taken out 30 yrs. ago, there he lived, had cleared 100 acres, had 2 houses, 1 Barn, a Saw Mill, &c.

No. 2. Had 2,000 acres in another Patent, which was Called Fentie's Patent & Livingston's Patent. This was 10 miles from the other, taken up ten years before ye War. This was all unimproved.

He had a Saw Mill & a Potash Work on No. 1. Values No. 1 at £1,000 besides the buildings.

Values Saw Mill at £140.

(16).

Values Potash Work at 150.

Heard the Land was sold. His name is in Anstey's List.

is told to get
certificate of
sale.

His horned Cattle, 6 Horses & all his Moveables were taken by the Rebels.

13 Horses, 12 Cows, 6 Heifers, 12 Sheep, 20 Hogs. All his furniture, Utensils, very good.

He kept a Shop of Dry Goods, he traded with Indians, Lost to amount of £150. A very good man.

HENRY W. NELLES, Wits.

Knew Claimt. He was always considered Loyal. Remembers him being sent to Prison for his Loyalty. Heard of his House being burnt, & all his effects taken or destroyed by the rebels. He lived at some distance from the Mohawk river in Tryon Co. Witness knew the place where he lived. It was a very fine place, well cleared. There was a Saw Mill & a Potash House upon it. He

had Land also in other Patents.

Vals. the Clear Land in No. 1 at £7 per acre York Cury. Vals. the Saw Mill at £200, Pot Ash House & Work £150, Vals. the Woodland from 20 to 10 sh. per acre, according to its situation. Heard the Estate was sold.

Claimant was in Service some time in the Rangers. He had 3 sons also in the service. Thinks there was another son who died in the service.

JOHN YOUNG, Wits.

(17).

Says his Father suffered a long Imprisonment on acct. of his Loyalty. His House & Buildings were burnt & all his effects plundered & destroyed after which he went off with 2 of his sons. He served in the Rangers. He had three Sons in the Rangers, one of whom died. Witness himself served in the Indian Department. He had 600 or 700 acres in Young's Patent. Claimant was one of the original Patentees. It was an old Patent. There was a good farm clear. There was a Saw Mill & a Pot Ash Work on this Place.

Vals. Saw Mill at 200£, Clear Land at 6£ per acre. Woodland at 20sh. per acre.

He had other Lands in Patents. He had a good Stock & furniture, all was lost. He came away with scarce sufficient Clothes to cover him.

He kept a Shop. He had always articles for the Indian Trade, thinks he saw an advertismt. for sale. There are strangers that live upon the Place.

Claims also for a 1,000 acres on the Susquehanna, 30 miles from the Mohawk, bought by Claimt & Claimt's Brother of Sir John Johnson. It was purchased after the War began & Claimt's Bro. was now in Possession, but Claimt is liable to pay the whole Purchase Money to Sir John Johnson.

Further Evidence in Case of JOHN BURCH, Esq.

THOS. CUMMING, Wits.

(18).

Knew Claimt. Remembers his supplying Col. Butler & his Party with Provisions &c. Witness Father went with the Cattle by direction of Claimt. He went with them as far as Anguorgern when they were delivered to Capt. Colvertt. His Father was taken Prisoner when Mr. Burch made his escape from his house, was carried to Gaol, tried for his Life & Condemned but was released.

Witness lived at Mr. Burchs at Papa Chon. Remembers the Rebels coming to attack his House, it happened 3 times. The last time Claimt. made his escape, at the risk of his life. The Houses & Buildings were destroyd.

Witness made his escape at the same time. Most of his Cattle & many of his effects had been taken away on the first attack made upon his House. Thinks the grain destroyd worth £400, there were 3 or 4 Stacks of Wheat.

Knew his Horses. They were taken the first time, a stallion & 2 mares, very valuable besides others. Knew that he had Property at different peoples Houses which was discovered to be his & taken.

(19). He lost Irop Works for a Grist Mill. Thinks the prime cost of this was £40 or £50. Witness himself left it on the road. Knew of Tin Tools & Japanning Tools left at Woodstock. They were found out to be Claimt's & taken.

Knew that he had a Shop at Albany. He was sending off 3 Horse Loads of Shop Goods. They were taken at Schoharie, discovered to be his & were sold by the Rebels. A Cousin of Witness was one of the Persons employd to carry the Things away. She was sent to Gaol on that Acct.

Witness was at Albany in 77. Claimant had at that time Goods in his Shop to considerable amount.

DAVID VAN EVERY, Wits.

Says he was a Seargt. in Butler's Rangers. Claimt. sent a Letter by Witness to Col. Butler that he would supply him with

Cattle & with men. Col. Butler sent one Indian Officer & Witness, who accordingly brought off a considerable No. of Cattle & men. procured by Mr. Burch. They brought a great many cattle, all procured by M. Burch, either his own or from his neighbours.

ADAM SMITH, Wits.

Knew that Claimant had various effects at the Mill House, Woodstock. Witness was the person who put the Things by. His Tools & Mahogany Bedstead, there were 2 or 3 Barrels full of Things. The Rebels found out these Things after Mr. Burch went away to be his & took them.

(20). He was reckoned a rich man. Witness heard the Americans got all his effects. He was told so by many people.

Heard of his Loss of 3 horse loads of goods going from Albany.

April 2nd, 1785. Produces affidavit from John Lansing sworn at Albany to Claimt's Property lost at Schoharie on removal from Albany in Augst. 1778 by Janet Andrew formerly McClement. who was servt. to Claimt. & Employd in moving the Things

863. Claim of GEO. KENTNER, late of Pensilv.

September 17.

Claimt. Says.

He was at Mashichi in 83, and all the ensuing winter.

Is a German, came to America 22 yrs. ago.

Resided on the Susquehana when the Rebellion broke out, joined Col. Butler in 77, was at Fort Stanwix, was taken Prisoner, was released & afterwards served in Sir John Johnson's Regt, 2nd Batall. Served till his discharge.

Produces Discharge, Resides in the 5th Township.

Had 300 acres on Susquehana, bought of Jesse Lukin, Surveyor of Land at Philadelphia in 76. He never had a deed, was to pay £18 for it. Had not paid. He cleared 20 acres, some fenced. Built a house & Stable.

(21).

4 Horses, 2 Heifers, 2 Cows, 1 Yoke of Oxen, Household Furniture, farming Utensils, Grain in the House, Left at Home when he went away. Says they were taken by the Rebels.

PHILIP BURCH, Wits.

Remembers the Claimt. went to join the Brit. very early. He served during the War.

Knew his place. He had a good Clearance & good improvements. He had a good stock.

FREDERICK AUGER.

Knew the Place where Claimt. lived. He had 3 Horses, 1 Yoke Oxen, 2 Cows, farming Utensils. He left all these things on his place when he went first to Niagara.

Col. Butler says that in the Expedition in 78 under his command at Wyoming a great many Cattle were taken for the use of the Troops. Some of them from persons known at the time to be Loyalists, & from others whom he afterwards knew to be Loyalists. He never charged Government on this acct.

Mentions particularly having some Cattle of Wentermuts. Says his party killed or carried away all the Cattle they met with in the Settlement.

(22).

864. Claim of RICHARD CARTWRIGHT, late of Albany Co.

September 26.

Claimant says he is a native of England. Settled in America in 1742, resided in Albany when Rebellion broke out, from the first declared in favr. of Brit. Govert. Suffered both in property & person very much, in 1778 was sent from Albany to go within Brit. Lines, by the Commrs. of Conspiracies.

N.B.--Aged 70; infirm.

Produces summons from the Commrs. to attend in July, 1778. With an order for his Departure, 20th July, 1778. He was conveyed away by a Guard to Crown Point. Staid at Montreal. Now settled at Cataraqui.

Says he was in Consequence of his having assisted the Loyalists & expended a great deal on that acct. He had refused taking an oath to the Americans.

Produces Certificates from Sir John Johnson & 6 others to his Loyalty & to the assistance he had given Loyalists on all occasions.

He had 100 acres near Cherry Valley, bought of Peter Martin in 1775, took it for Debt of £100. It was partly improved, about 10 acres cleared. No buildings but a Hut. Claimt. had entered on the Possession. Vals. it at £100 York Cury.

(23).

To be allowed.

Lost Cloathes, Furniture & various articles from his house at Albany. They came to Claimt's house in 1778 when he had refused to take the oath & destroyed & plundered his effects to above £100 York.

Advanced Money on different occasions to Loyalists.

He suffered a 2nd time from a Mob on the King's Birthday. His house was surrounded by 3 or 4,000 People. He was beat & abused & his effects destroyed.

Laid out a great deal of Money in Support of Loyalists.

When he came away he was allowed to sell some of his effects that were left at Vendue, but great part was plundered from him, to amount of 50£.

He was appointed to Post of Deputy Postmaster for the City and Co. of Albany. Produces his appointment from Dr. Franklin & Wm. Hunter in 1756. He held this for many years, but gave it up before the Rebellion began.

Refers himself to Major Hughes at Montreal; seems very good man; his certificates are strong.

Resides at Cataragui.

Major Hughes certified to his Loyalty in very favourable terms, & that he had been at his House where he seemed to have everything comfortable about him & to be in good circumstances.

September 26.

865. Claim of PETER ESELSTINE, late of Albany Co.

(24).

Claimt. says:

He resided betwixt Isle au Noix & Point au Fear in the Fall '83. Gave in an acct. to Mr. Robins to be sent to England in '83, but heard no more of it.

Is a native of America. Lived in Albany Co.; joined Genl. Burg at Saratoga. Continued with him till ye Convention. Served in Jessup's Corps as private till ye Regt. was disbanded. Produces his discharge.

Had Lands near Albany which he parted with before he came away, by way of mortgage, as he had not paid for it.

Lost 15 head of Cattle. Left them on his Farm. Heard

they were sold at Vendue when he went away. 2 Cows, 2 Working Cattle, a Bull & some yearlings, in all 15; 7 Hogs, 6 Sheep, Carpenters' Tools, farming utensils, furniture. Resides in 2 Township.

GEORGE FINKEL, Wits.:

Knew Claimt. Remembers his serving in the Rangers. Knew his Property. Knew his stock partly; 10 or 12 horned creatures. He left everything when he went to join Genl. Burg. The Rebels

took them. He had 8 sheep; he had carpenters Tools & furniture. Says the Things were taken away by the Rebels.

(25).

CONRAD VAN DUSEN, Wits.:

Knew Claimt. Knew his property. He had a stock, but cannot say what quantity. Understood they were taken away on acct. of his going to Genl. Burgoyne.

866. Claim of CASPER HOVER, of Pensilva.—Died.

September 26.

His second son, Jacob, appears.

Says his Father resided at Lechine in the Fall of '83 & all that winter. He died last July 12 months, leaving Henry, his eldest son, now residing in the 4th Township, & Jacob, who appears & a widow now in the 4th Township.

His Father was a native of Holland. Lived on the Susque-

hana. Joined the Brit. in 1777. Claimt. himself & 2 Bros. also joined. His father served some time. Claimt. & his Bro. served till their Discharge.

Reside in 4th Township.

His Father had done little improvements on the Susquehana. A good family. A house & Barn, 6 Horses, 8 horned Cattle, 9 Hogs, Tools, & furniture, 80 Bushels Wheat. All these things were on the premises when they joined the Brit.

EDWARD HICKS, Wits.:

Knew Casper Hover. He & his 3 sons all joined in 1777 to Butler's Rangers & served. The young men all the War. He had 5 or 6 Horses, 4 Cows, & young Cattle & other things. Knew that all the Creatures were taken by the Rebels.

(26).

They were left on the premises when he went to join Brit. Army. Satisfied.

867. Claim of JOHN GERMAN, late of Albany Co.

September 26.

Claimt. says:

He sent a Claim to Major Jessup in '83, to be forwarded to England. Resided at Sorel.

Is a native of Germany. Came young to America. Lived near Fort Edward when Rebellion broke out; joined the Brit. on Lake Champlain in 1776.

Served in Major Jessup's Regt. all the War till his discharge, when Regt. was reduced. Had also 3 sons in the service. Now resides in 4 Township.

Had Lease Lands in Saratoga District, 100 acres; the improvements were Claimt.'s. There was a good Log house & 15 acres Clear.

Left all his effects on his farm in 1776. His family staid till 1777. Left his effects on the Premises. The Rebels took all the Cattle & things they could carry away.

- (27). 3 Working horses, 4 Cows, 3 2-year olds, 2 yearlings, 4 Calves, 16 Hogs, Corn, 60 bushels oats, furniture, wagon new, 8 Tons Hay.

These things were left on the Premises when his Wife went away within the Brit. Lines.

Produces Certificate from Pat Smith that Claimt. was an Inhabit. near Fort Edward & had Horses, Cattle & utensils.

JOHN LOW, Wits.:

A fair man; to be allowed.

Knew Claimt. He joined the Brit. very early. Left his Stock on his Farm. His wife left the place the year following & left the Stock. Wits. saw the Rebels take them off; horses, Cows, 6 Heifers, Plough, Harrow, Wagon, & Sleighs. Saw the Wagon taken by the Rebels.

N.C.

September 26.

868. Claim of JOBERT HOFNIAL, Charlotte Co., New York.

Died.

His Widow, Margaret, appears. Says her Husb. resided at Sorel in the Fall & all the winter.

He was a native of Germany. Came 23 years ago. Lived at Kingsboro, Charlotte Co., when the Rebellion broke out. He joined the Brit. in '80. Joined Jessup's Corps & served during the war.

(28).

He died 2 years ago without a Will. Left a Son, Andrew now in the 4th Township. He has served in Jessup's Regiment 3 yrs. as a Drummer. Came in with his Father. He is not yet of age.

Her Husband had 60 acres in Kingsboro. His Brother gave the Land to him, but they had not cleared any part. The Brother was a man of substance. Now lives in the States.

They worked on the Brother's Land but had not cleared any part of their own. They cleared on their Brothers Land & had a House there where they lived.

Her Husband had 5 horses, 2 taken by the Rebels, 3 killed by the Rebels, 3 Cows, 2 Calves, a yoke of Steers, 10 Sheep, 3 Hogs, farming utensils, taken by the enemy.

In the year 1777 because he staid behind & would not go away into the Rebels. The Rebels suspected all persons who staid thus

behind to be Tories & to stay with Intent to join Burgoyne. The Indians got some of the Sheep.

JOHN GERMAN, Wits.:

A good man.

Knew the late Jobert Hofnail. He was a good Loyalist. He was always Loyal. Illness prevented his coming into Canada in '77. He joined in '80. Wits. has understood he had a stock of his own on his Brother's Lands & believes they were taken or destroyed by the rebels.

N.C.

September 26.

869. Claim of MARY BROWN, Widow of John Brown, Decd., for herself & Children.

Claimt. appears:

Her Husband, John Brown, died 10 years ago without a Will, leaving Claimant & five Children now living. Four of them are now in the King's Dominion, but she does not know where. One of them, a daughter named Sally, married to one Tilney in 2nd Township. (39).

Her Husband was a native of America. Lived in Dutchess Co. Always a friend to the King. She had 4 Sons who served in the Army under Col. Beverley Robinson. Her Husband went within the Lines in 1777. Took the Oath of Allegiance.

Produces Certificates to his taking the Oath of Allegiance.

He had a Lease farm in Dutchess Co., near the Row——, at £7 per ann.

He had 4 Cattle, 2 horses, 24 hogs, furniture, farming utensils, cloathes, fifty bushels grain, a Loom, a Fish Sein. All these things were left on the Place. When her Husb. went within the Lines Claimant went with him. Has heard these Things were Vendued by the Rebels.

Cash destroyed. Was chiefly destroyed by the Brit. Troops being Congress money.

MICHAEL CROSS, Wits:

Says Claimt. came from New York under Witness' direction as the widow of a Loyalist. Does not know any thing of her Family, or their property. Speaks of her as a very industrious woman. She is now married to one Elgood. (30).
Evidence feeble.

870. Claim of GEORGE MORDOFF, late of Tryon Co.

N.C.

September 26.

Claimt. says:

He was at Oswego & Cataraqui in the Fall of '83 & during the Winter.

Is a native of Scotland. Went to America in 1773. Settled in Tryon Co. Joined Sir John Johnson in '80. Staid as long as he could, tho. he gave all the assistance to the Loyalists & always

declared his sentiments. Served in 2nd Batall. Continuel till discharged.

Had 100 acres; bought a Lease in the year 1773. It was a Lease from Sir Wm. Johnson to Peter Young of 100 acres, Tryon Co., Kingsboro Patent forever, paying £6 pr. an. He gave £25 York for it. There were only 2 acres clear & a framed house. He cleared 26 acres afterwards and built barn. Vals. ye whole at 100 York. Lost a mare, 1 Heifer, taken by the Rebels. Cattle, farming utensils & some furniture.

DANIEL SMITTS, Wits:

Knew Claimt. He was always Loyal. Knew his Place. He bought it before the troubles of Peter Young. There was not much clear before he bought it. He cleared a good Deal. (31).
Seems a good man.

N.C.

871. Claim of DANL. SMITH, late of Tryon Co.

September 26.

Claimt. says:

He resided at Oswego & Cataraqui.

Is a native of America. Lived on the Mohawk. Joined Sr. John Johnson in the year 1778. Served all the war in the 2nd Battal.

A very good man: may be allowed the whole.

Lived on Leased Land of Sir Wm. Johnson. When he joined the Brit. he left 2 Cows, 1 Heifer, 4 Sheep, furniture, some wool.

GEO. MURDOF, Wits:

Knew Claimt. Remembers he joined Sir John Johnson, and that stock was seized on that acct. Witness was then in the Country & knew it. 3 Cows & some Cattle & household furniture.

September 26.

872. Claim of OWEN ROBLIN, late of Orange Co.

Claimt. says:

He resided at Sorell in the Fall '83.

(32).

Is a native of America. Lived in Orange Co. when Rebellion broke out. Suffered greatly. Was imprisoned & kept in Irons 13 weeks. Joined the Brit. in '79. Was employed in the Barrack Master's Department. Afterwards served in the out Posts, till evacuation of New York.

Had a Lease farm held of David Mathews in Orange Co. It was for four years or 5 years a time, but says he could have sold the Improvemts. He had lived there 10 years.

Had a Partner with him. Vals. his improvemts. at £30. Says according to the Custom, he could have sold his Labour done in making Improvemts.

Lost 8 horses, 1 Cow, 6 Sheep, 4 Hogs, Hay & Grain. Left all these things on his Farm when he went away & they were taken by the Rebels.

PHILIP ROBLIN, Wits:

Claimt. went within the Brit. Lines. He was always Loyal. He had been imprisoned before that time. He served at the out Posts.

Seems a good man.

He had part of a Lease Farm. He had made considerable Improvemts. Believes by the Custom he cd. sell the Improvemts. He had Horses & Cows &c. Left the wuole behind.

N.C.

873. Claim of GEO. FINKLE, SER., late of Albany Co.

September 26.

Claimt. says:

Claimt aged, near 70.

He resided at the River de Cheyne in '83. That Winter

(33).

Is a native of America. Resided in Clobeck Dist., Albany Co. Joined Genl. Burgoyne in '77. Continued with him until he was taken. Came into Canada. Served with Jessup's Corps as a Volunteer. Was with them till they were discharged.

Had a Lease of 170 acres on Rancellor's Manor in Clobeck District. Had a Lease from Robt. Rancellor for 3 Lives, his own, Wives & 2 Sons. Just before the Rebellion, had given £5 for it. Had improved between 60 & 70 acres. Had built a framed House. Vals. it at £300 York. Rancellor has since sold it. He had 2 yokes of oxen, 1 yoke of Steers, 50 Hogs, 30 Sheep, Furniture, Tools. All taken after he joined Gen. Burg. by the Rebels.

PETER ASELTINE, Wits:

Knew Claimt. He joined Gen. Burg. in '77. He left his stock upon his Farm when he went away. The Rebels would have hanged him if they could have caught him for raising men & swearing them in to the King's service. He was afterwards into Jessup's Corps.

Knew his Place. It was Leased Land. A farm in general consisted of 120 acres on Rancellor Manor. Remembers his living there long before the war. A good deal was clear, 50 acres; a large framed Barn & framed House. His Lease was for 3 Lives. Vals. the Improvemts. at £300 York. He had a considerable stock of Horses & Cattle. He left them on his Place. They were taken after he joined Burg. (34).

CONRAD VAN DUSEN, Wits:

Knew Claimt. He was always a true Loyalist. He had a farm on Rancellor Manor. Thinks he had about 50 acres clear. Remembers him in Possession some years before the war began. Improvemts. on Leases for lives not so valuable as on a Lease forever. There was a good Barn & a framed House.

Vals. these improvemts. at £300 York.

Thinks his stock must have been a Dozen or 15 Cattle & 6 or 7 horses.

Further Evidence in Case of DANIEL MCGWIN, heard at Mont-September 26, real.

JOHN EVERETT, Wits:

Knew Claimt. in Ulster Co. He was always considered as a Loyalist. He had a snug Farm near Newboro. Remembers him in possession about 6 yrs. before the war. Near 40 acres clear; a snug house. Vals. clear land from 2 to £3 York pr. acre. Witness was informed in 1776 by Claimt. that he had got a No. of men who would come in. Wits. took ye names to Gover. Tryon. There were about 50. Wits. returned to order Claimt. to bring in the men. Was informed he was in Prison. (35).

He had Cattle, horses. He carried on the Potash business & kept a store. Remembers Claimt. bringing in men to serve in Col. Fanning's Regt. He was Lieut. in that Corps—vi Vol. 17, April 4th. Produces affidt. taken before Neal McLean, Esq., Cataraqui, from David Flynn, that Claimt. purchased at New York in the year '80 goods to amount of £401.11.9½ of Deponent & goods of others which were sent from New York to Sag harbour in Long Island. Were taken by plundering parties. Vals. the whole between 8 & £900 York.

September 26.

874. Claims by Heirs of Jos. ORSER, Decd., late of Philips Manor, Prov. of New York.

ANN, Widow of the decd., appears:

Says her late Husb., Jos. Orser, died on his Passage from New York to Quebec in '83, without a Will, leaving Claimant, his Widow, John, the eldest Son; 5 other Sons & one Daughter.

The eldest son is now in the States.

(36).

Her Husb. was a native of America. Lived on Philip Manor when Rebellion broke out. From the first joined the Brit. Her Husband continued at home, being very old. In May, '82, their House was burnt by the Rebels, because three Sons were in the Brit. Army. They then went within the Lines & lived there till the evacuation of New York

No. 1. The eldest son is the only one of the family who has staid behind. The rest are here; 2nd Son, Arthur; 3, Isaac; 4, Solomon; 5, Gilbert; 6, Gabriel; 7, Rachel. He had 100 acres on Philips Manor. This was his own Land. Bought many years ago of the Patentees. He gave £200 for it. It was clear Land; all improved.

No. 2.

The other Lands adjoined consisted of 95 acres. Held of

of Philips on a yearly Rent at £5, but there was no Deed.

The Land was valuable, being near the North River. Does not know what is become of it. She says the Land held of Philips always went to the Widows.

They had a fine stock which was plundered by the Rebels at different times, because they had sons in the King's Army. Speaks of 8 Cows, 3 fine young horses, Calves, yearlings, 30 Sheep, 20 Hogs. All their furniture, utensils, cloathes taken by the Rebels.

ARTHUR ORSER, Wits:

(37).

He & all his Brothers have served this war, in Col. Delancey's Regt. All came to this Province except John, the eldest son.

His Father did not go within the Lines till late in the war, burnt & then he went within the Lines. Continued there till evacuation of New York.

No. 1.

but was known to be a Loyalist all the while. His House was He had 100 acres of his own Land. He bought it some years before the war. All improved.

No. 2.

He had 95 acres manor Land. He lived there. That was the House burnt down.

Says that the Lands No. 1 were worth £7 pr. acre York. As

to No. 2 the Land was Philips. The Improvemts. belonged to the Tenants. In general the Widows had these Lands while they continued widows & then they went to the Heir.

His Father's stock was taken away by the Rebels at different times. He used to have sometimes 30 Head of Cattle, besides Horses. Furniture went the same way. He himself is desirous that any share due to him be paid his Mother. His other Brothers desire the same.

EMMANUEL ELLIBECK, Wits:

(38).

Knew the late Jos. Orser. He was always very Loyal. All his sons were in King's Army. The old man continued at Home, but he was terribly ill-used. His House was burnt. He went within the Lines at last. He had Land of his own & Manor Land. The old man often supplied Witness with Provisions for himself & other Loyalists. He had a large stock. The Rebels took the whole. Witness was often backward & forward on secret service & knew of their effects being taken by the rebels. A very good family: to be allowed what we can.

Isaac & Solomon, 2 other Sons, say their Father used to have 30 Head of Cattle, 8 Horses, 20 Sheep. Thinks there was as much as this taken by the Rebels. Furniture partly burnt, part taken.

The Widow used to have the Manor Lands during their Widowhood.

They all agree that whatever is allowed should be made payable to Arthur Orser, the eldest son here.

875. Further Evidence in Case of JAMES PERROT, heard at September 26. Montreal.

Produces Deed from Jacobus Lake to Claimt. of a Tract ——— (39).
Van Kylier Patent, consisting of 100 acres in Considn. £80. 9th year of King George 3d.

876. Further Evidence in Claim of ELIZ. HOGAL, heard September 26. at Montreal.

BUSTEYON HOGLE & JAMES, 2 Sons of Eliz. Hogle, appear: Say they came to this Province. Now live in the 2nd Township. Busteyon is 19, James 18 years of age.

They now live with James Perrot on his Lands. He married an aunt of theirs. Busteyon is the eldest son of John & Eliz. Hogle now living. Says Mr. Perrot has hitherto acted on his guardian & has maintained him. Both wish what is due to them to be paid to Mr. Perrot.

877. Claim of ELIJAH GROOMS, late of Midx. Co. E. Jersey. N.C.
September 26.

Claimt. says:

He came from New York in the summer of '83. Stopt at Sorel. Staid there all the fall & winter.

Is a native of America. Lived in Monmouth Co. Joined the Brit. in 1776. Served 6 years in Genl. Skinner's Brigade. Was discharged in '82.

Produces his discharge in '82. Was then in the privateer way. Says he was frequently employed as a spy.

Had 6 Cattle of his own. His sister bought them for him during the war with her money, but his Brother in Law kept them. He had a mare taken for a Tax. Taken from his Father's Lands. He had also 6 Sheep which his sister bought for him & his Bro. in Law refused to give up. (40).

N.C.

878. Claim of ALEXR. SIMPSON, late of New York.

September 27.

Claimt. resided here in '83 & the winter. Claimt. is 60 yrs. of age, much afflicted with Rheumatism. Almost always in pain.

Is a native of Ireland. Came to America in '62. Resided at Conoghariae when Rebellion broke out. Traded with the Indians. Took the King's part at first. Was twice in Albany Gaol; 1st

time ten weeks; 2nd time was imprisoned because he would not take an Oath to ye States. Came here in '80. Brought in 44 men with him. Have continued in this Province since.

He went to settle for the American Army on the German Flats in '76. He was either to do that or take a Commission or go to Gaol. He was put to Gaol, on which the Americans plundered his Liquors to amt. of £100.

(41).
Claimt a
damned rascal.

Went a 2nd time to settle the American Army in the same year at the same place. On being imprisoned the Americans went & plundered his store to amount of £200.

In 1777 he took some horses to sell to Americans or any body & lost 3. They were stolen.

N.C.

879. Claim of CYRMENS PARK, formerly of Kingsburgh, Charlotte Co.

September 27.

Claimt. says:

He resided at St. Johns or the Upper Part of Canada in the Fall of '83 & winter.

Is a native of America. Lived at Kingsboro, Charlotte Co. Joined the Brit. in '77, under Burg. After his capitulation staid in the Country till '80, then came in & Joined Major Rogers.

Served in the Rangers till they were discharged as Corporal. Produces his Discharge.

May be allowed
for clearing 10
acres.

Had a Lease, 150 acres in the ——— Patent, Kingsboro District. Had the Lease in '73, at £6 York pr. ann., with liberty to purchase. There was some clear when he first went & some builds. He cleared 20 acres more; built a stable:

Lost 1 ox, 1 Horse, in '77, taken after he joined Burg. at Shecasboro. When he came into Canada in '80, he left a stock.

(42).
Seems a very
good man.

1 yoke oxen, 1 Cow, 3 horses, furniture, farming utensils, some wheat. Most of these Things were at a place where he lived after his Return from Burgoyne's Army near his old Farm, for he had been ordered off his own Farm, but says he was allowed to mow ye Hay on his Farm. Left a Hay barrack, 14 tons.

THOMAS HARRIS, Wits:

Knew Claimt. He was very Loyal. He joined Genl. Burg. at first; afterwards served in Major Roger's Corps.

Knew his Place. He had considerable improvemts. He had cleared 4 or 5 acres himself. Thinks not 20 clear in the whole. Speaks of 2 horses & a Colt, yoke of oxen. Lost some after he

joined Burg. Lost others afterwards. Thinks he lost all his furniture, except what he & his wife could carry on their Backs.

880. Claim of JAMES PARKE, late of Charlotte Co.

N.C.

September 27

CYLL—— PARK, his Bror., apprs. :

Says his Bror. James is blind. Is now at Oswegatchie in hopes to get assistance from a Surgeon there.

He came to St. Johns in the Fall of '83. He had been imprisoned by the Americans for a year. On being released he came to St. Johns. Continued during the winter at St. Johns.

Is a native of America. Served with Burg. Continued in the Colonies till '80, then joined Major Roger's Rangers. Served till the Discharge, tho. he was a prisr. part of the time. Produces his Discharge as Seargent. (43).

He had a Lease of 150 acres in the artillery Patent at 1s. per acre Rent. He had a long lease, taken before ye War began. He cleared 25 acres, built a house & stable.

He had 1 Cow, Tools of various kinds, furniture, farming utensils. He had 150 Pine boards. All taken after he came to Canada in '80.

He was robbed of cloathes & money in '77, by a Continental Scouting Party.

JAMES JOHNSON, Wits:

Knew Claim. He joined Burg. Afterwards, in '80, was in Major Roger's Rangers.

Knew his Place, a hard farm, betwixt 30 & 40 acres improved. A Log house. Remembers him in Possession before the war. He had a pretty stock. He had a good store of Tools.

881. Claim of ABRAHAM DE FOE, late of Albany Co.

N.C.

September 27.

Claimt. says:

He resided at St. Johns in '83.

Is a native of America. Lived in Albany Co. Joined Gen. Burg. Was taken in Bennington fight. Got into Canada in '80. Served in Major Roger's Rangers till they were Discharged.

Had a farm in little Hoosick. It was a Lease of 100 acres granted by Abraham Tinbrook 14 years ago to Claimt.'s Father who gave it to his son immediately. Had cleared 15 acres. Built a house. Was to have it ten years free & then pay — pt. Produce. (44).

Vals. ye Improvemts. at 400 Dollars.

A good man.

Lost 1 yoke oxen, 3 Cows, 2 Hogs, Grain of various kinds, most of it in the ground, furniture, utensils. Left these things when he went to Burg. The rebels had them.

PETER YOUNG, Wits:

Knew Claimt. He joined Burg. Was afterwards in Roger's Rangers. Knew his Place.

14 or 15 acres clear, 3 Cows, 1 yoke oxen. They were taken away when he joined Burg. All his other Things were taken.

N.C. 882. Claim of PETER YOUNG, of Bennington, Pownal Town-
September 27. ship, Vermont.

Claimt. says:

He was in St. Johns; 2nd Balln. in St. Michels. Gave in his Claim to Major Leake in '83. Sent another to Halifax.

(45). Is a native of America.. Lived at Bennington. Joined Burg. Was kept a prisoner. Got away as soon as he could & joined Sir Johns 2nd Battn. Served till ye Regt. was Discharged.

He had 6 acres of meadow land in Pownal given by his Father to Claimt. in 1775. He built a framed house. 2 brood mares, 1 horse, 2 Colts, 2 Cows, taken when he joined Genl. Burg.

ABRAHAM DEFOE, Wits:

Knew Claimt. He joined Burg. He served in Sir John 2nd Battalion. Knew his Place, his Father gave it to him. It was at Pownal. His Father is now here. The Rebels have got the Place. He had a Stallion, 2 Mares, 2 Colts, 2 Cows.

Knows that they were taken by the Rebels.

N.C. 883. Claim of SAML. WELSH, late of Albany Co.

September 27. Claimt. says:

He was Isle au Noix in the Fall '83 & at St. John's during the winter.

Is a native of America. Lived at Kingsboro, joined the Brit. in Canada. Served in Major Rogers Rangers 3 yrs.

Lost 2 horses, 1 Cow, 30 Bushel Wheat, 40 Potatoes, furniture, very little, utensils. These things were at his Brother in Laws, John Ward, near Fort Ann. They were found out to be Claimts. things & taken by the Rebels.

(46). THOS. HARRIS, Wits.:

Knew that Claimt. had 2 horses, 1 Cow, furniture, &c. Knew that he left them with one Ward & that the Americans found them to be Claimts. & took them away.

N.C. ASA RICHARDSON, Wits.:

September 27. Knew that Claimt. had a mare & colt & Cow & furniture. They were left with Ward. Heard they were found out & taken from Ward when Claimt. went to Canada.

884. CLAIM OF ASA RICHARDSON, FORMERLY CHARLOTTE Co.

Claimt. says:

He resided partly at Coator Cor. & Sorell in the Fall '83 &

the Winter.

Is a native of America, lived in Kingsboro. Was with Gen. Burg. but was then ill, did not serve. In '80 came to Canada, was incorporated with Col. Jessup's Regimt., continued with them till they were discharged.

Produces a Pass in Aug., 1777, from Burg's. Head Quarters.

Had 21 acres of Meadow in Kingsburg, bought them 3 or 4 years before the war of one Copel in Considn. of 6£, cleared it afterwards. Vals. at 100 York. No. 1.

House & 15 acres of Lease Land in Wood Creek, bought the improvemts. Produces a Paper by which it appears he bought these improvemts. in 1772, all improved. Vals. at £40 Hal. Does not know what has become of his Land. No. 2. (47).

2 horses, 1 taken by the Indians, 1 by the Rebels, 1 Ox, 1 Cow, 2 young Cattle, Some Rebels took them by armed force from his Wife. 2 Hogs, do., utensils, furniture, taken by Rebels.

30 bushels of Wheat, various kinds of grain, some flax, 12 Tons Hay, he lost part in '77, part when he went into Canada, most of it by the Rebels.

SAML. BRUNSON, Wits.:

Knew Claimt., he was always considered Loyal, he was with Gen. Burg. at Skeensboro, afterwards went to Canada. Was in-

corporated in Jessops Regt.

Knew No. 1, 20 acres, bought of one Copel some years before ye War & was in Possession of it. Most of it improved.

Knew No. 2, there was some Improvemt., 15 or 20 acres, he lived there. He had a pretty good Stock. The Rebels took a Considerable part.

885. Case of SAML. BROWNSON, late of Kingsbury, Charlotte N.C. Co.

Claimt. says:

September 27.

Old and infirm

He was at Sorel in the Fall of '83 & the Winter.

Is a native of America. Lived at Kingsbury. Came to St. John's in 1778. He could not stay, Consistant with his Principles. He had some Contract in the Engineers Departmt., afterwards joined Major Jessups, continued till he was invalided, served about 4 years. (48).

He had fifty acres in Kingsbury, his own Land, he had these fifty acres for settling on the Land 20 years ago, this was all clear. There was a good house & Barn. No. 1.

Vals. Land at £3 per acre York, exclusive of House & buildings.

He had besides, a Lease Lot of 192 acres, the Lease was for 999 years at 1 sh. per acre after 10 years, taken of Charles Ward, No. 2.

Abtthorpe, 30 acres of this improved. The Landlord has taken all this Lot, by re-entering for non payment of Rent.

He has also taken No. 1, pretending it to be part of the Lease.

Had also a Lease Lot of one Smith 15 years ago, this was 242 acres at 1 sh. per acre after 10 yrs. He had a Tenant upon it.

This has been reentred upon for Non Paymt. of Rent. This was not improved.

He had a Considerable Stock, the Cattle were taken away by the Rebels.

- (49). 4 Cows, 4 Oxen, by rebels. 6 Calves, 8 hogs, by Indians, furniture, utensils.

ASA RICHARSON, Wits.:

Knew Claimt., he was a Loyalist, he joined the Brit. in '80, served with Major Jessup.

Knew his Property at Kingsbury.

No. 1. He had 50 acres of his own for settling, thinks he settled in '63, all Clear. He built a large House & large Barn.

He had also a Lease Lot from Abthorpe, a good Deal of this was Clear, the land not very valuable.

He had also a Lease Lot from one Smith, he had a Tenant of 50 acres upon it.

He had a large Stock of Cattle.

- N.C. 886. Case of EBENEZER WASHBURN, late of Rutland, Char-
September 27. lot Co.

Claimt. says:

He resided at Yamaska in ye fall '83 & the Winter.

Is a native American, lived at Rutland, joined Burg '77, was taken prisoner, sent to different Gaols. Got into Canada in '78. Served from that time in Major Jessup's Corps as Seargt. till reduced.

- (50). Had 100 acres in Rutland, bought in 1775 of Saml. Yeack, thinks he gave £120 Lawful for it, pd. in Cattle, &c., none improved. He himself improved 4 or 5 acres, there were no build-
ings, does not know what is become of it. Vals. it at £200 York.

Had a yoke of Steers, Horse & Cow, they were at his Brother in Laws. Taken by a Scouting party of Rebels after he joined Genl. Burg.

ROBERT PERRY, Witq.:

Knew Claimt., he joined Burg., was taken Prisnr. soon a^tter in '78. Went to Canada again, served with Major Jessup Corps all the War.

- A good man. He had 100 acres in Rutland, bought before the War, he had a Deed, Witness saw it, a little was Cleared. He had a horse, a yoke of Small Oxen, 2 Cows, they were on Witness's Lands. He left them when he went to join Burg. They were taken by the Continentals, as Witness was informed, they were known to be Claimts.

- N.C. 887. Claim of ROBT. PERRY, late of Charlotte Co.

September 27.

Claimt. says:

He resided at Mashish in the Fall '83 & the Winter.

- (51). Is a native of America, lived in Rutland Township, Vermont. Joined Burg. early in 1777, returned to Canada after ye Capi-
tulation. Served in Major Jessup's Corps. Produces his Dis-
charge.

Had 50 acres in Rutland. Produces Deed from Ephraim^{No. 1.} Derwon to Claimt. & David Shorey of 100 acres in Rutland in Considn. of £37, dated '76.

Says this was bought in '72 & the money was paid at different times. He had not the Deed till the whole was pd., which is ye Reason that Deed bears Date in '76, half belonged to Claimt, about 30 acres Clear.

Vals. the Clear Land $\frac{1}{2}$ Joe per acre to Clear it.

Produces Certificates of Sale of this Estate from John Fasset & Certificate from Thos. Chittenden of Confiscation of all Claimts. Estate.

Produces Deed from Gideon Walker of 55 acres in Rutland^{No. 2.} in Consid.n. £4. 72, none Clear.

Produces Deed of 13 acres & $\frac{1}{2}$ in Considn. of £4.2. '75, none of this Clear.

He had parted with 13 acres of No. 2, 1 Horse, 1 yoke oxen, ^{Seems a good man.} Cows, 6 Sheep, 6 Hogs, farming utensils, furniture.

Left them at the Place when he went away. Has been always informed the rebels took them in '77. He also had Wheat, & Corn in the ground & Grass ready to cut.

DANL. WALKER, Wits.:

Knew Claimt. Knew his Place, he bought it some years before he came away. Heard of his purchasing No. 2. (52).

EBENEZER WASHBURN, Wits.:

Knew his Place No. 1 in Rutland, he bought it he thinks in 1773. Thinks he had 30 acres Clear. Knew he had other Lands. Knew his Stock, 4 Cows, 1 Horse & other things.

N.C.

888. Case of ISAAC LORRAWAY, late of Litchfield Co., Conn-September 27th nect.

Claimt. says:

He was at St. Michels in the Fall '83 & during the Winter.

Is a native of America, lived in Susquehana, joined the Brit. in '78. Joined Sir John's Regt. Served during the War.

Had 300 acres on Susquehana, had it 5 years, had it from the office at Philadelphia for £5 per 100 acres. A large Tract was taken up at the same time by 30 families. Had Cleared 18 acres, had built house & Barn.

Had 4 Oxen, 3 Cows, 2 Horses, Tools, utensils, furniture.

A good man.

The Rebels took all their Things in 1777. Claimt. was then in Prison for his Loyalty. They took his Things & sold them at Vendue.

(58).

ISAAC VAN ALSTINE, Wits.:

Knew Claimts. Lands on Susquehana, 18 acres Clear. He had 300 acres for his Share, he had a yoke Oxen, 2 young Steers, 1 Horse, 1 Mare, Tools. The Rebels took them. Witness was present. Claimt. was then in Gaol. The Things were sold at Vendue. He was in the County at the time & heard of the Sale.

N. C.

September 27th

889. Claim of ISAAC LORRAWAY, JR., late of Connect.

ISAAC LORRAWAY, Ser., appears:

Says his Son is taken ill of the Ague. He is in the Bay of Quinty. Could not possibly come.

He was at St. Michels in the Fall '83 & during the Winter. He lived at Susquehana, joined the Brit. in Canada, joined Sir John's 2 Battal. Served during the War.

He had a Lot on the Susquehana, he had it under Connect. Govnt. He took it in beginning of War, bought it of Solomon Strong, all Woodland. --

ISAAC VAN ALSTINE:

(54).

Knew Claimts. Land, he bought it during the War, under Connect. Govnt., all Woodland, bought it in 1776 or 1777.

N. C.

September 27th

890. Claim of MATHEW BENSON, late of Bergen Co., E. Jersey.

Claimt. says:

He was at Sorel in '83. Is a native of America, lived in Bergen Co. Joined the Brit. at New York. He had recruited men for Col. Bayard's Regt. Served in Col. Bayard's Regt. till they went to Halifax, he was discharged there. Got in the King's Brew house, staid till Evacuation of New York.

This is very fair.

Had 30 acres. His Brother has recovered it & sold it, he withdraws his Claim.

2 Cows, 4 Horses, furniture, farming utensils, Cloathes, they were plundered by the Rebels because Claimt. was with the Brit.

N. C.

September 27.

891. Claim of JACOB GARDENER, late of Albany Co.

Claimt. says:

He was at the River Le Cheyne in '83.

Belonged to Jessups Corps.

Is a native of America. Lived in Rancellor Manor. Joined the Brit. in 1777. Went into Canada after the Capitulation. Served in Jessups Corps all the War.

No. 1. (55).

Had 120 acres on Rancellor Manor, took it 10 years before he left the Country. He had 10 years free, then forever paying the 10th part of Produce. He built a house & barn. Near 60 acres Clear. Vals. it at £100. Says it has been sold by Rebels.

No. 2.

Had 42 acres in Kenterhook District, got a grant just before Rebellion began, it had cost nothing & he had done nothing upon it.

64 acres exactly in the same way as No. 2.

No. 3.

2 yoke of Oxen, 2 Horses, 2 Colts, 6 Sheep, 7 Hogs, Utensils, furniture. These things were taken away by the Rebels when he went to Burg.

JAMES ROBINS :

Knew Claimt, he is a very good Loyalist.

He had a farm on Rancellors Manor, he had lived upon it some years, 20 or 30 acres Clear, remembers his having a yoke of

oxen, remembers a Horse.

892. Claim of JOHN WILLIAMS, late of Saratoga.

A good man.

N. C.

Claimt. says :

September 27.

He was at Mashish in '83. Is a native of Am., lived at Saratoga, joined the Brit. in '81. Came into Canada, joined Major Jessups Corps. Served during the War.

Had 200 acres of Lease Land at Saratoga. He had not got a Lease but was to have had one, he had been settled 2 years before the War.

(46),

He had Cleared 40 acres, built a house & Barn. Vals. Clear Land at £3 per acre. 1 Horse, 7 horned Cattle, 10 Sheep, 18 Hogs, utensils, furniture. Lost all these things.

When the Rebels retreated on Burg arrival they took all these things because he would not go with them. They plundered all those who staid behind, considering them as Tories.

A fair man, tho' he claimed too high at first.

WM. ROGERS, Wits. :

Knew Claimts. farm, he had been settled some years before ye War. Between 30 & 40 acres Clear, he had a horse, yoke of Oxen, 4 Cows, doz. Sheep.

They were all taken on the Retreat of the Rebels.

893. Claim of WM. ROGERS, late of Saratoga.

N. C.

Claimt. says :

September 27.

He resided at Mashish. Is a native of Amer., lived at Saratoga, joined the Brit. in '76, served all the War, was 3 times prisoner.

Had 100 acres Lease Land near Saratoga. Had the Lease from one Murray. After 5 years was to pay 1 Sh. per acre, had Cleared 30 acres, built 2 houses & a Barn.

A very fair good man.

Had a horse, yoke of Oxen, yoke of Steers, 2 Cows, 18 Hogs, furniture, utensils. Lost when the Rebels retreated from Gen. Burg.

(57).

JOHN WILLIAMS, Wits. :

Knew Claimts. Place. He had a Lease farm some years before the War. About 30 acres Clear. He had a Clean Stock. 2 Oxen, Steers. All his Stock & Effects were plundered in the Retreat of Rebels.

N. C.

894. Claim of ICHOBAD HAWLEY, late of Achington.

September 27.

Claimt. says:

He resided at the River De Chene in '83. Is a native of Am. Lived at Ashington, joined Genl. Burg at Skeensboro. Made his

Escape at Ticonderago. Was taken Prisoner & carried into ye Cols., obliged to run the gauntlet. In '80 got to Canada. Joined Major Jessup, served all the War.

Lost 2 horses, Joiners & Carpenters Tools, Cloathes. Lost at different times, Cloathing lost when he was taken Prisnr. near Ticonderago. Lost the other things in '80. He was then taken Prisoner, made his Escape & left the Things mentioned which were taken by the Rebels.

ISAAC BRISCOW, Wits.:

Knew that Claimt. had Joiners & Carpenters Tools. Speaks of his Loyalty & Sufferings.

DAVID WILLIAMS, Wits.:

Knew Claimt., he was a tradesman, had Tools for Joiners & Carpenters work.

895. Claim of Jos. CONKLIN, late of Albany Co.

N. C.

Claimt. says: Fall of '83 he was at La Chene & that Winter.

September 27.

Is a native of America. Lived at Albany Co., joined the Brit. as far as he could. Had 2 Sons in the Brit. Army. Was too old himself to serve. Did not come within the Lines during the War. Came in in the Spring after ye Peace.

Claims for Cattle, a Mare & Colt, 2 or 3 Cows, taken at different times on acct. of his Loyalty & for £100 fine. Was often imprisoned.

Claims nothing for Lands or Tenements.

896. Case of JAS. MARSH, late of Wethersfield, Vermt.

N. C.

Claimt. says:

September 27.

He was at St. Johns in '83. Is a native of A., lived in Vermont, joined the Brit. in '80, served with Major Rogers during the War.

Produces his Discharge.

Had 100 acres in Wethersfield, bought in '72 of Wm. Upham. Wild Land then, he Cleared 20 acres, built a house & Barn.

It is sold.

Had yoke of oxen, 2 Cows, 6 Sheep, 7 Hogs, furniture, utensils, taken by the Rebels when he left home on acct. of his joining the Brit.

LEVI WARNER, Wits.:

Knew Claimts. farm, given him by his Father in Law, 8 or 9 acres Clear when Wits. knew it. He had a yoke of Oxen, 2 Cows, when Wits. knew the Place.

(58).

A good man,
somewhat
disordered in
is mind.

(59).

897. Claim of JOHN BAKER, late of Bergin Co., E. Jersey. N. C.

September 27.

Claimt. says:

He resided at Sorel in '83. Is a native of England. Came to America many years ago. Lived in the Jerseys, joined the Brit. at New York, continued with them all the War as a guide & Pilot.

He had some Cloathes & Household furniture burnt in the Jerseys. He was then with the Army, he had some furniture which he was endeavoring to carry to New York, the first time Lord Cornwallis was there. It was at Hackinsac after they left the Place. The Rebels set fire to the House. Estimates his Loss at £10.

(60).

This was done in moving his Things.

Lost a Cow but does not know how.

Says he never got a farthing for his services as guide and Pilot.

Seems a foolish claim, it was meant as a claim for pay as guide and pilot.

JOHN PARSAL, Wits.:

Says Claimt. was meaning to carry his things to New York. There was a fire at Ternfly where these things were. Pots, Pans & bedding he had brought them there 2 days before. It was just about the Time that Mr. Washington's Light Horse were destroyed.

898. Claim of BARNABAS HOUGH, late of Charlotte Co.

N. C.

September 27.

Claimt. says he resided at St. Johns in '83. Is a native of Am. Lived at Paulet, Vermont, joined the Brit. in 1777, was left sick when Burr was taken. Went into Canada in July, '78. Served in Jessups Regt. all the War.

Had 100 acres in Paulet, bought a year or year $\frac{1}{2}$ before he went to Gen. Burg. Produces Deed from F. Willard of a Tract of 50 acres in Considn. of 100 York.

No. 1.

Says he gave Lands in exchange for No. 1, not Money. Does not know what the lands so given cost him. Vals. it at £100 Hal.

(61).

Produces Deed from John Stark of 50 acres in Considn. £50 No 2. York, 1775. He pd. Cattle for this Land.

Produces Chittenden's Certificate of Confiscation of all his Estate & Fasset Certificate of Sale of No. 1 & of Confiscation of his Estate, real & personal. Vals. it at 50£ Hal. Of No. 1 15 or 16 acres were Clear. There was a Dwelling house & Blacksmiths Shop.

Had 2 yoke of Oxen, 2 Cows, 7 Hogs, utensils, Tools, taken by the Rebels in '77, when Claimt. went to Burgn.

WM. FAIRFIELD, Wits.:

Knew his Lands in Paulet, 8 or 10 acres of No. 1 were Clear. Vals. Clear Land at £3 pr. acre.

Claimt. a good
man.

Knew No. 2, 50 acres, 3 or 4 acres Clear, no buildings. He had 2 yoke of Oxen, 2 Cows, ye other things, thinks they were plundered. He joined the King's Army in '77.

N.C.

899. Claim of DAVID JACKSON, late of Charlotte Co.

September 27.

Claimt. says:

(62). He resided at Oswego in '83. Is a native of England. Came to America in '72, was settled at Skeensboro, joined the Brit. in '80, served in St. John's 2nd Batall.

Had 100 acres in Skeensboro, Lease Land, 20 acres Clear, 1 Horse, 4 Cattle, furniture, utensils.

Claimt. a
drunken dog.

JAMES JACKSON, Wits.:

Claimt. had a Lease of 100 acres at Skeensboro, had it in '72. He had Cleared 14 acres.

He lost 3 Steers, 1 Horse, some furniture, a little farm utensils.

N. C.

900. Claim of LEVI WARNER, late of New Hampshire.

Claimt. was at St. John's in '83.

Is a native of A., lived at New Hampshire, joined Gen. Burg. Served till end of War. Produces his Discharge.

Lost Property in Claremont, New Hamps. Had a small House & Garden given by his Father, given many years ago. Says he came off in the night, left furniture, Weavers Tools, 1 Cow, 1 Heifer, 3 horses. Heard these things were taken by the Committee of the Town.

(63).

JOSEPH MARSH, Wits.:

Knew that Claimt. had a house in Claremont, given him by his Father. When he went to join Burg he left a stock, a Cow, heifer, Hogs, Weavers Tools, &c., thinks the Rebels had them.

N. C.

901. Claim of MATTHIAS ROSE, of Albany Co.

September 28.

Claimt. says he resided at Quebec in the Fall '83.

Says he delivered his Claim to Col. Peters, he was then going home to England. He told Claimt. he was going & would take care of the Claim & promised to lodge it at Home.

Is a native of A. Lived at Saratoga, joined the Brit. in '76. Went with Burg in '77, taken Prisnr. in '81, joined the Brit. again in Cana., joined Jessups Corps. Continued till the Regt. was reduced.

Had 100 acres Lease Land at Saratoga, it was a Lease for 20 years, 20 yrs. before the War. Had Cleared 20 acres, built a house, 5 horses, 6 Cattle, 10 Hogs, furniture, utensils. The Rebels took all these things on their retreat from Burg.

(64).

WM. ROGERS, Wits.

Knew his farm at Saratoga. Remembers him in Possession long before ye War, 15 acres Clear. Knew his Stock, 5 horses,

3 or 4 Cows, 2 young heifers, hogs, furniture, cloathes, utensils, taken when ye rebels retreated. They took all the things that belonged to persons who were with the Brit.

902. Claim of JOHN HOWELL, late of Tryon Co.

N. C.

September 28.

Claimt. says:

He was at Cataraqui in '83. Is a nat. of A. Lived at Johnstown. Joined the Brit. in '77, has served all the War in Sir Johns Regt., 3 yrs. Seargt. Major.

Had 170 acres of Land near Mayfields in Tryon Co. It was a Lease from Abraham Down about 12 years ago, came to Claimt. on his Father's Death, a Lease forever at £5 rent.

A good man.

30 acres were Clear, built a Log House & Barn. Vals. Clear Land £4 York pr. acre.

Lost 1 Heifer, 1 Cow, 7 hogs, Wagon, utensils.

ABIJAH CHRISTIE, Wits.:

Knew Claimt. from near Mayfield. There was a Considerable Clearance. He lived there. His Father lived with him. They had a Considerable Stock. His Father died at Beginning of War. It came to Claimt. on his Father's death.

(65).

903. Claim of JAMES COTTER, late of Albany Co.

N. C.

September 28.

Claimt. says:

He resided at Cot au Lac. A Detachmt. of 1st Battl. was doing duty there. Is a native of Ireland. Came to America 36 yrs. ago. Lived in Johnstown. Came with Sir John to Canada at first. Served all the War.

Had 100 acres Lease Land from Sir Wm. Johnson at £6 per Ann., Lease forever, had it a long while before Sir Wm. J's Death. Ha. Cleared 30 acres, built a Log house.

2 horses, 2 Cows, 3 yearlings, 5 hogs, furniture, utensils.

Rebels took them when he joined Sir John Johnson.

GEORGE MORDOFF, Wits.:

A good man.

Knew his Place, it was a Lease farm from Sir Wm. J., about 25 acres Clear. He had Cattle & horses on the Place, the Rebels had them.

904. Claim of WM. FAIRFIELD, late of Powlet Township.

September 28.

Claimt. says:

He is a native of A. Resided in Powlet Township, joined the Brit. in '78. Served in Jessups Corps all the War.

(66).

Produces Strong Certificates to Service & Loyalty from Major Jessup.

No. 1.

Had 50 acres in Powlet T. Produces Deed from Sim Sears to Claimt. of 50 acres in Powlet in Considn. £20, '75. It was not Clear when he bought it, 12 or 14 acres Clear, no builds.

No. 2.

This was 50 acres that had belonged to Abner Blanchard. He had mortgaged to one Van Slick for £20. Claimt. had bought it of Blanchard & was to pay off the mortgage of £20.

He had not got a Deed from Blanchard and it appears from several Papers produced that Claimt. was not to have a Deed till he had pd £20 to Van Slick, so that he can have no Claim except for what he had paid Blanchard, which was £30 York.

Claimt. lived on this Lot.

No. 3.

50 acres in do. bought of John Abbot, produces Deed, Considn. £25 in 1776.

The War had begun, but he thought it safer to lay out his money so. 5 acres Clear, 4 withdrawn, 5 withdrawn.

No. 6.

150 acres in Powlet T. bought of Ebenezer Hulbard, produces Deed. Considn. 169 Lawful, dated 1777.

(67).

No. 7.

Had another Lot of 50 acres bought of Hen. Markes in Powlet Towns., 15 yrs. ago. He bought a whole right for £30, he had parted with all but 50 acres, all this was Wild & Confiscated.

No. 8.

Had also 100 acres bought of Do., this has been sold for Taxes.

Produces full Certificates of Confiscation & Sale of all the above Lands Except No. 8, with Copies of the Deeds of Sale.

He produces a Valuation of his Property by 2 persons in the State of Vermont, both real & personal.

A very good man, be allowed what we can.

Lost 8 Cows, 4 yearlings, 4 horses, 35 Sheep, utensils, furniture. Taken by the American Army when Burgoyne was coming on. He says all Cattle was driven off, but those who were friends to the Americans had the Privilege to get their Cattle again.

BERNABAS HOUGH, Wits.:

Knew Claimts. Est. Knew several Pieces of Land that he had in Poulet Township.

Knew No. 1, 10 acres Clear. Knew No. 2, bought of one Blanchard, 20 acres Clear. No. 3, knew it, it was not much improved. He had other Lots. Wits. knew No. 6, 25 acres Clear.

(68).

Heard of his owning Lands in No. 7. Knew his Stock, agrees with Claimts. acct.

N. C.

September 28.

905. Claim of ELENOR MAYBEE, Widow of Peter Maybee, late of Albany Co.

Claimt. says:

She resided in Sorel in '83 Her Eldest Son, John, is 22 yrs. of age. She is married to Joseph Hoffman. Her Son lives with him.

Her late Husb., Peter, was a native of America, lived at Saratoga, joined the Brit. in '76, joined Col. Jessop. Died in

Canada the Winter of '77. He had been with Burg, served that Campaign. She went to Canada Summer after Husb. death.

Her Husb. had 150 acres in Duchess Co., he had it by gift No. 1. from his Father 20 years ago on his marriage. He lived there 4 years. 90 acres Clear, he let it when he went away. She thinks the Rent was £19 per Ann.

He went & settled at Saratoga on Lease Land, he had a Lease No. 2. for 3 Lives 8 or 9 years before the War. He had about 100 acres, rent was £4.10 York after ten years. He had improved 60 acres. Has heard a rebel officer is settled on No. 1.

He had 2 good horses, 2 Cows, 2 Calves, 18 Sheep, 16 Hogs, furniture, utensils, Cloathes. Claimt. was in Possession of the Place. All these things were taken from her in Summer '77, taken by the Rebels because her Husband had gone to Canada. (69).

JONAS AMEY, Wits.:

Knew the late Peter Maybee, he joined the Brit. in '76, served in Burg's Campaign, died the Winter after. Knew his farm at Saratoga, it was a Lease farm, 60 acres Clear. He had been there some years before the War. He had a pretty good Stock.

MARTIN HOVER, Wits.:

Knew Peter Maybee. Remembers his coming to Saratoga.

Heard he had left a farm of his own when he came there.

906. Claim of DUNCAN BELL, late of Charlotte Co.

N. C.

September 28.

Claimt. says:

He resided at St. John's in '83.

Is a native of Scott. Came to A., lived in Charlotte Co. joined the Brit. in '78. Served in Rogers Rangers all the War as Seargt.

Had 3 horses lost when he was carrying Genl. Hald. Despatches. Had 2 horses at his Father's at Fort Edward, they were taken by the Rebels in '79.

Had an Ox & 2 Cows at his Father's at the same time. Lost Cloathes & 2 fire locks at his Father's. (70).

WM. BELL, Wits.:

Says he lived at Fort Edward. His Son had 2 horses, an Ox & 2 Cows, they were his property, the Rebels took them, 2 guns & Cloathes, the rebels took them when he went to Canada.

907. Claim of EDWARD CARSCALLEN, late of Charlotte Co.

N.C.

September 28.

Claimt. says:

He resided at St. Tuse in '83.

Is a native of Ireland. Came to America many years ago. Lived in Camden Dist., joined the Brit. in '76 at Crown Point.

Carried in 20 men. Served as an officer under Peters, MacKay & Jessup. Served during War.

- (71). Had 350 acres Leased Land in Charlotte Co. near Allington, had this Lease in '70, it was a Lease to 10 persons. Claimts. Share, 350 acres, a Lease forever at 6d per acre.

Cleared 50 acres, Log house & barn.

Vals. Clear Land at £3.15 per acre Hal. Crcy. Wild Land at £1 York.

Mr. Duane has got the lands again.

1 yoke Oxen, 3 horses, 1 yoke Steers, 1 Cow, 11 hogs, utensils, Cloathes, furniture Tools, taken by the rebel Army on Burg's coming.

PETER DETLOR, Wits.:

Knew Claimt. Remembers he joined the Brit. with a number of men in '76, served all the War. Knew his Place, he had it some years before the War, 2 or 300 acres, 50 acres Clear. Knew his Stock, 3 horses, & agrees with Claimts. acct.

VALENTINE DETLOR, Wits.:

Knew the farm, 350 acres, he had it 7 years before the War, 50 acres Clear. There were many partners in the Lease originally, but each had taken their share. Agrees in the acct. on the Stock.

N. C.

908. Claim of Wm. SCHERMERHORN, late of Albany Co.

September 28.

ELIZ., Widow, appears:

- (72). Says she came to Canada in the fall '83. Her Husb. came to meet her at St. John's. Thinks he came Early in October. They went on her arrival to the River au Chaine & staid there all the Winter. Went thro' Montreal but made no stay.

Her Husb. was at that time almost out of his mind from his Distresses.

Her Husb. was a native of America, lived at Hilberg when Rebel. broke out.

This acct. confirmed by Rev. Mr. Stewart and Sir Jno. Johnson.

Her Husb. was very active from the first in support of the Kings' cause. Joined Genl. Burg. He was taken Prisoner after Burg's Defeat. He was to have carried Despatches from Burg. to Clinton, fell sick & was taken prisonr, kept a Prisoner a twelve month. Got to Canada afterwards. Carried a number of

men. The men went into Butler's Rangers.

Her Husb. was to have had a Commission but he never got it. He continued in Canada, died in June last. Left Claimt. his Widow, John, his Eldest Son, only 12 years old & 4 other Children, all living with their Mother.

Her Husb. had 3 farms in Rancellor Manor. These were Leased Lands, Lease forever, thinks the 10th part of Produce was payable for Rent.

He bought the improvemts., there was a Considerable Clearance. All these farms laid together, he had had them for many years. (73).

He had 6 horses, 17 Cattle, 13 Sheep, a good many hogs, a great Quantity of Grain of dif. kinds, furniture, utensils.

Says she was driven from her Place and all these things were destroyed or plundered by the Rebels.

Sir J. Johnson & Revd. Mr. Steward Certified to me strongly as to the Loyalty & Services & Sufferings of the said W. Skermerhorn.

909. WM. BELL, JUR., Charlotte Co.

N. C.

Claimt. says:

September 28.

He was at St. John's in '83.

Is a native of Scotland. Came young to A. Lived at Fort Edward. Joined the Brit. in '77, served ever since in Rogers Rangers.

Lost 4 horses, 2 Cows, 4 Hogs.

They were at his Father's, they were taken in '77 by the Rebels. They were known to be Claimts., he was driving the 2 cows to Gen. Burg. Army, they were taken by the Rebels.

ADAM WENT, Wits.:

(74).

Knew that Claimt. had 4 horses, they were plundered by the rebels, he had 2 Cows.

910. Claim of ADAIM VANT, late of Charlotte Co.

N. C.

Claimt. says:

September 28.

He resided at La Chine in '83.

Is a native of Germany. Came to A. in 1751, lived in Kingsbury. Joined the Brit. in '79, served all the War.

Had Leased Land, 15 acres in Kingsbury, 1s. per acre rent, most improved, it was a town Lot. He had built the house himself, it was a Lease forever. Vals. it at £100.

3 Cattle, 3 Hogs, utensils, furniture, taken by the rebel Comrs. after Burg's defeat.

WM. BELL, JUR., Wits.:

Knew the Place, it was a Town Lot, 15 acres, he had built the House. Remembers 2 Cattle. He had good furniture, heard it was taken by the Rebels. Saw his House in Possession of the Rebels. A good man.

911. ELISHA PHILIPS, late of Charlotte Co.

N. C.

Claimt. says he resided at St. John's in '83. Is a native of A. Lived at Kingsb. Joined in '77, served all ye War in Rogers Rangers. September 28.

Lost a horse, a yoke of Steers, Grain & Hay cut, taken by the Rebels in '77.

(75).

SAML. BROWNSON, Wits. :

Knew that Claimt. had a yoke of Steers & a horse, understood they were taken by the Rebels. He had a farm on shares, he had some Hay, thinks it was taken by Burg's. Army.

N. C.

912. GEORGE FINKLE, late of Albany Co.

September 28.

Claimt. says :

Was at Cataraqui in '83.

Is a native of A. Lived at ———, near Albany, joined in '77, served 4 or 5 years. He had some Lands but not having got his title he made no Claim. Had Stock on this Land.

6 horses, 6 Cattle, 14 Sheep, utensils, good furniture, Cloathes.

A very fair
man

The rebel Rangers & rebel Comrs. took them in '77, just after Burg. Defeat. Some were sold at Vendue.

HERCULES CONKRIGHT, Wits. :

Claimt. had some Lands at Pushtain Kiln. He had horses & Cattle, 6 Cattle, 5 Horses, Sheep, a good Stock, lived well.

N. C.

913. Claim of HERCULES CONKWRIGHT, Albany Co.

September 28.

Claimt. says :

He was at Isle au Noix in '83.

Is a native of A., lived in Albany Co., joined in '77, served ever since.

(76).

Had Stock on his Father's Land near Pushtain Kiln, 2 horses, 2 Cows, 1 yearling, 4 hogs, utensils.

A good man.

All these things left with his Mother when he joined the Brit. They were all sold at Vendue.

GEO. FINKLE :

Knew Claimt. had some Stock. Knows that some were sold at Vendue.

His Mother's things & his were sold too. They were sold on acct. of his joining the Brit.

N. C.

914. MATHIAS ROSE, Sen., late of Albany Co.

September 28.

Claimt. says :

Resided at St. Johns in '83.

Is a native of A., lived at Saratoga; joined in '80. Served ever since in Jessup's. Produces discharge.

Had Leased Lands at Saratoga.

No. 1.

100 acres. A Lease for the Life of Rob. Livingston. Had cleared 50 acres. Built a clover house.

No. 2.

Had a 40 acre Lot, adjoining this was disputed Land. Claimt. took possession of it & cleared 10 acres.

(77).

Lost 16 Cattle, of all 4 were oxen, 6 horses, 20 Hogs, 6 sheep, utensils, furniture, cloathes to amt. of £60, taken by the

65a AR.

Rebels when Burg. was surrounded. Took Claimt. a Prisnr. at A good man. same time because he would not join them.

He had 2 Sons in the King's Army.

ELVE SNIDER, Wits.:

Knew Claimt.'s Property. He had considerable improvmts. on his land at Saratoga and a very large stock, 16 head of Cattle, 20 hogs, 6 horses, 6 sheep, utensils, furniture. Knows that all these things were taken by Rebels. She lived at the house at this time.

915. JAMES JOHNSON, late of Charlotte Co.

N. C.

Resided at Mashishe. Is a native of Ireland. Came young September 28. to Am.; lived on Artillery Pat.; joined in '77. Served ever since.

Had 125 acres in Artillery Patent. Lease was 999 years at 1s. pr. acre. Took it in '71. Cleared 30 acres. Built a house.

Had 9 Cattle, 2 horses, 5 hogs, furniture & utensils. These A good man. things were taken by the Rebels in '77.

Produces a affidavit from Cyrenens Parks & Saml. Welch, (78). that Claimt. had a farm 30 or 40 acres clear & a good stock.

Claimt. says:

916. VAL. DETLOR, late of Charlotte Co.

N. C.

September 28.

He resided at Carleton Island & Le Chine.

Is a native of Ireland. Came to America in '56. Settled in Camd. Dist.; joined in '76 at Crown Point. Served during War.

Had 312 acres Lease Land in Camd. Dist. They had a Deed of a large Tract of Land amongst 10 of them. Carskallen was one —7 years before the War. They were to have fresh Deeds, each for his own share. They had not got their deeds but they had

each got their own shares laid out.

Claimt's share was 312 acres, 25 acres clear, built a House & barrack.

When Claimt. went away the Rebels turned away his wife & family & so they did to the other Families.

1 yoke oxen, 1 do Steers, 3 Cows, 13 Sheep, utensils, furniture, potatoes, corn in the ground.

Says this is not Vermont; the line runs between Canada & Ashington.

JOHN EMBURY, Wits.:

(79).

Knew Claimt.'s place. He had 16 or 17 acres Clear. He had near 300 acres. He had a yoke of oxen & cattle & sheep, taken by the Rebels on acct. of his having joined the Brit.

Claimt. says:

917. Claim of JOHN EMBURY, late of Charlotte Co.

N. C.

He was in Montreal in '83. Says he sent his Claim by September 28. Major Leake. Gave it him in the Fall.

Is a native of Ireland. Came young to Am. Lived in Canada Dist.; joined in '76. Served some time. Served in '77. Was afterwards in Engineer's Department.

Had 125 acres of Lease Land in Camden Dist., part of the

Tract of which Detlor & Carskallen had some share. His share was only 125.

Had 15 acres Clear. Built Log house. Yoke of Steers, 1 Cow, 5 Sheep, 1 Mare. Taken by the Rebels.

Saved furniture & utensils.

VAL. DETLOR, Wits.:

Knew Claimt.'s place. He had 125 acres of the Leased Land for his share, 15 acres Clear. Agrees in acct. of Stock.

N. C.

September 28.
(80).

918. JAMES MACKIM, late of Albany Co.

Claimt Says:

Was at Sorel in '83. Native of Ireland. Came to A. in '74. Settled in Bennington; joined in '76. Served all the War.

Claimt. a
drunken
Irishman, very
little to be
allowed.

Had 30 acres of Land in Wilson's Patent; bought in '74; gave £10. Cleared 5 acres. 1 Cow, furniture, utensils, left behind him when he joined the Brit.

JOHN EMBURY, Wits.:

Says Claimt. had some Lands in Wilson's Patent. Does not know how much. It was bought before the War.

EDWARD CARSKALLEN, Wits.:

Says Claimt. possessed 30 acres in Wilson's Patent, before the War. He lived upon it & built a house. Does not know ye stock.

N. C.

September 28.

919. ELIZ. CLINE, late of Tryon Co.

Claimt. Says:

She was at Catarauqui in '83. Is a native of Germany. John Cline was her first Husb. Lived at German Flats. He was very Loyal. He was known to be so. Had been fined, but he could not carry arms, being infirm. He was killed by the Rebel Indians because he would not go to fight against the King. Left 6 Daughters, 5 of them are here. Soon after his death his wife & daughters came to Canada.

(81).

Good people,
are told to send
affidavit of
Husb. loyalty
and property.
Their wits. was
ill.

He had 100 acres of Land. Took it up 21 years ago. 75 acres cleared & fenced. A frame house & Barn, 5 Cows, 3 yearlings, 4 mares, 2 wagons, utensils, tools. She left all these things when she came away within the Brit. Lines. She would not stay with the Rebels.

She is now married to John Nicholas.

N. C.

September 28.

920. JOHN HOUGH, Albany Co.

He was at Catarauqui in '83. Is a native of Germany. Lived at Johnstown. Joined in '76; was prisoner, then joined Sir John's Corps. Served all the War.

He had some Lands but had no lease. Had some stock. 4 horses, 2 Cows, 5 Sheep, 15 hogs. The Rebels took them after he joined the Brit.

921. WILLIAM PRINDLE, late of Albany Co.

N. C.

September 28.

Claimt. Says:

He was at St. John's in '83; is a nat. of A. Lived at Skeensboro. When Burg. first came to Skeensboro joined Burg. Afterwards served in Major Roger's Rangers 4 years. Produces his Discharge.

Had a Lease of 111 acres in Skeensboro forever, paying 1s. pr. acre. 30 acres Clear. Log house. Lost 2 Oxen, 1 Bullock, 2 horses. Had let his 2 oxen to two people of whom he could never get them. 1 horse had for acct. of King's Army by Genl. Skeen., the other horse taken by the Rebels, 10 hogs taken by the Rebels.

(82).

After being driven from Skeensboro he got to Fort Edward & had some other stock. All that he had saved.

3 Horses, Wagon, Cow, 2 yearlings, furniture, utensils, Corn in Stack, Hay, 6 Hogs.

Most of these were destroyed at Fort Edward by orders of Major Carleton in the year 1780 or left when they went away.

JAMES JACKSON, Wits.:

Claimt., a lease farm at Skeensboro. 12 acres clear.

He had a Stock at Fort Edward. The rebels had some.

922. JOSEPH PRINDLE, late of Albany Co.

N. C.

September 28.

Claimt Says:

He was at St. Johns in '83. Is a Nat. of A. Lived in Skeensboro; joined in '80. Served all the War. Produces his discharge.

Had stock at Seth Sherard's house at Skeensboro. 1 horse, 2 Swine, tools, corn, hay. When he went off with Major Carleton left these things behind.

(83).

923. TIMOTHY PRINDLE, late of Albany Co.

N. C.

September 28.

Claimt. was at St. John's in '83. Joined the Brit. in '80. Served all the War.

Claimt. resided at Kingsboro. Had a stock on some lands that happened to be vacant.

2 horses, 3 cows, 4 swine, 6 small do., tools.

When Major Carleton left Skeensboro these things were left behind, part destroyed. The Rebels had 1 mare. Thinks most

of the things were destroyed by Major Carleton's Party before they retreated.

WM. PRINDLE, Wits.:

Confirms this acct. of his Bros.' stock.

N. C.

924. JOEL PRINDLE, late of Albany Co.

September 28.

The acct. of
these 3 Bros. &
Father seems
true. but Q.
whether we
can allow for
losses which
happened from
Major Carle-
ton's retreat.
They seem
good men.
N. C.
September 29.

Timothy Prindle, son, attends. His Father is very old & infirm, not able to attend.

He was at St. Johns in '83. He came in ye year '80. Joined Major Carleton. Left his property at Keensboro & Kingsbury.

A quantity of wood, 3 Cows, 4 Horses, Hogs, furniture, utensils, cloaths. It was impossible to move the things. They had only 1 Wagon for 5 families.

925. ISAAC VAN ALSTINE, late of Pens.

Claimt. resided at Cote de Lac in '83. Is a Nat. of A—. Resided at Susquehana when Rebellion broke out. Joined in '78. Served in Sir John's Regt. all the War.

Had 300 acres Land Susquehana, 5 years before the War: had no deed. Cleared 4 or 5 acres. Built a house. Lost 1 horse, driven off by the Rebels, furniture, utensils very little.

(84).

ISAAC LARRAWAY, Wits.:

Claimt. had cleared 4 acres. He had been in Possession before the War. Had a mare. He had a Plough & harrow & a little furniture.

N. C.

926. DAVID SHOREY, late of Charlotte Co.

September 29.

(85).
V. Perry's
claim.

Claimt. says he was at Carleton Island in '83. Is a Nat. of A—; lived in Vermont on Otter Creek; joined Burg. Served in the 84th 8 years. Produces his discharge. Had 50 acres bought in partnership with Robt. Perry, vi. his claim. Produces the Deed bought in '72. Built a house, 25 acres of Claimt.'s share clear.

A good man.

Produces Certif. of Confiscation and of sale, 1 Cow, 4 yearlings, 14 sheep, hogs, furniture, utensils. Taken by the Rebels after he joined Burg.

Produces an afft. from Robt. Perry, that Claimt. had 25 acres clear, & the stock above mentioned.

N. C.

927. DAVID HARTMAN, late of Albany Co.

September 29.

Claimt. Says:

He is a native of Germany. Came to A— many years ago. Lived in Albany Co.

Joined Burg. Served all the War in Jessup's Corps.

A good man.

Had 150 acres at Tomparing, a Lease for 15 years for nothing, then to have it forever, paying 1 Bushel of wheat pr. ann. Had the Lease 6 or 7 years before ye War. 20 acres Clear; built House & Stables. His wife was turned off in '78.

(86).

4 horses, 4 cattle, 8 sheep, 16 hogs, furniture, utensils, sold at vendue by the Rebels.

LIEUT. HOWARD, Wits.:

Says Claimt. had a good farm, at least 20 acres Clear. Seemed to have a good stock. He is a good man. stock.

928. JOHN MACPHERSON, late of Albany Co.

N. C.

Claimt. was at Mashish in '83.

September 29.

Nat. of Scot. Came to A. in '74. Settled at Saratoga; joined the Brit. in '76. Served all the War in Jessup's.

Had 140 acres of leased Land at Saratoga from one Beakman. Had the Lease in '75 for 3 yrs. from Capt. Drummond. The Stock was Capt. Drummond's but he was answerable for it. A yoke of oxen, 3 cows, & 3 calves. All the furniture was Claimt.'s own property. Seems a good man but little can be allowed.

Affidait of Capt. Peter Drummond, dated 19th May, 1788, stating Claimt.'s property to a considerable amt. Improvements & stock.

929. JACOB DIAMOND, late of Albany Co.

N. C.

September 29th

Claimt. Says:

He resided at St. Johns in '83.

Is a Nat. of A. Lived in Albany Co. Joined Burg. in 77. Served to end of the War in Major Rogers' Corps.

Had a Lease of 100 acres at Saratoga at 1s. pr. acre. Had it long before ye War. Had cleared 16 acres. (87).

Had a yoke of oxen, 1 Cow, farming utensils; left them at home; ye Rebels took them. 1784.

MR. ROBINS, Wits.:

Knew his place. He had 5 or 6 acres clear. He had a yoke of oxen & cow, farm utensils. Very little.

930. KENNETH FRASER, late of Albany Co.

N. C.

September 29th

Claimt. Says:

He was in the Hospital at Quebec; broke his arm in '83. Had sent a Claim to Major Jessup that Fall to be sent to -Eng. He promised he would take it home.

Is a Nat. of Scot. Came 32 yrs. ago to America. Lived at Fort Edward. Joined in '77. Served till end of War. Produces Discharge.

Had his allowance for last War, 50 acres near Fort Edward. Cleared 25 acres & good meadow besides. Had a house there. Had 3 horses, 6 cows, 16 hogs, 4 sheep, flax 100 Wt., 50 Bushels corn, utensils, furniture. The Rebels took them from his wife. Had a son killed by the Rebels. A good man. Pretty good stock.

931. AMOS LUCAS, late of Kingsbury.

N. C.

September 29th

SAMUEL BROWNSON, JUN., who has married Susanna, widow of Amos Lucas, deceased, appears. (88).

Says Amos Lucas came to Canada in the Fall '83.

He was not within the Lines during the War, but was desired to stay by Dr. Smith, for the purpose of forwarding expresses. Came to St. Johns in the Fall '83. Came from thence to Cataragui. He lived near Fort Edward. Had been employed in forwarding expresses & getting intelligence ever since Burg's time. He had a son in the Army. Staid by Dr. Smith's particular request.

He sold his Lands.

Lost 4 Oxen, 5 cattle, 10 sheep, 24 hogs, utensils, furniture.

These things were plundered at different Times, & likely to have been by both Armies. He lost some of the things when the Americans retreated on Burg's approach.

Produces an affidt. from Elisha Philips that Amos Lucas had the stock above mentioned.

Feby. 25th produces Certificate from Thos. Sherwood that Claimt. was desired to stay to receive & procure intelligence by him from Dr. Smith.

(89)

N. C.

932. SIMON SWARTZ, late of Tryon Co.

September 29th

Claimt. Says:

He was in Sir J. first Battn. at Montreal. Gave in Claim to Major Guy, his commanding officer, before the Regt. was disbanded.

There was an order in the Regt. for them to give in their claims.

Is a Nat. of A——; lived in Tryon Co.; joined Sir John at Oswego. Came thro' the woods with 50 or 60 men under Agitant Miller. Thinks in '76. Served till end of War. Produces his Discharge which says he had served 6 yrs. & $\frac{1}{2}$.

His mother came from New York in '83.

His father, Henry, had a House and 2 Lots of Land in New York. He died in New York Govt. He never came within the Lines. On his death this place came to his mother.

He has now an elder Bro. in ye States and a Sister married to Capt. Grass. Household furniture at Bowman's Creek, at Capt. Grass' House, belonging to his mother taken by the Rebels.

Capt. Grass Says.

(90).

Henry Swarts died without a Will, so that the mother ed. have nothing but for Life in the Premises.

The eldest son is in ye Colonies. The mother came within the Lines, New York, in June '83 & from thence to Canada. She was at Sorell in '83. Says the mother would not come in before the House & builds. were burnt, 2 Tenements, stable & shop, 2 Lots worth 200.

A good man.

The mother had effects at Witnesses house which were sold at vendue. Thinks to amt. of £50 York. They were taken with witnesses effects & sold at vendue, about the year '80.

The Father had provided for the eldest son in his life time.

Told the rest of the children to be easy. What was left should belong to them. There is only a brother & sister left, besides ye eldest. The effects at Witnesses house had belonged to the old man.

933. JOHN MACKENNY, late of Charlotte Co.

N. C.

September 29th

Claimt. Says:

He was at Lechine in '83.

Is a Nat. of Scot. Came last War to A——. Lived in Charlotte Co. when Rebellion broke out. He joined in '77. Served till end of the War in Jessup's Corps. Produces discharge. Had 99 acres Leased Land at White Creek; the Land belonged to Delancey. Rent was 1s. pr. acre. Lease forever. Had it 7 years before ye War. 50 acres clear. Built house & hovel; 11 Cattle, 1 mare, 4 sheep, 8 hogs, furniture, utensils. The rebels took them from his wife, because he went to the Brit. (91). A good man.

PETER MACDOUGAL, Wits.:

Knew Claimt.'s farm. Hhe had a Lease from Delancey. Had been 6 or 7 years on the place. Had Considerable Clearance. He had considerable stock. He was in a prosperous way.

934. PETER MACPHERSON, late of Albany Co.

N. C.

September 29th

Claimt. Says:

He was at Yamoski in '83. Is a Nat. of Scot. Came to Am. in '75. Lived at Balstown. Joined the Brit. in '81. Served till end of War in Jessup's Corps. Produces Discharge.

Had agreed to purchase 112 acres in Balstown in 1775; was to pay 15sh. pr. acre. The War beginning they could not make out a title, so he had not a deed and paid nothing. He lived there & cleared 25 acres.

He had 3 Cows, 3 oxen, 1 yearling, furniture, utensils, cloathes. Left them behind in '81. Had sold 2 of these oxen & 1 Cow. The other ox had been taken by some friends who were going to the Brit. so that he left very little behind him. (92).

N. B.—Says he came to America at Time of Bunker's Hill fight.

ABRAHAM CONKRIGHT, Wits.

Knew Claimt.'s place. He had cleared 25 acres. The Rebels took 1 Cow, 2 yearlings, grain, utensils.

935. LYDIA VAN ALSTINE, Wid. of James Van Alstine, late N. C. of Tryon Co.

September 29th

ISAAC CROUTHER, present Husb. of Lydia Van Alstine appears.

Says his wife was at Montreal a year before the Regiment was discharged. Her first Husb. was in Sr. John's 1st Battal.

- (93). Died during War. She sent a Claim by Capt. Leake in '83. James Van Alstine left 5 children. They appear to have been all under age in '83. They are all here. The eldest son Lambert served in Sir J. Regt. as Fifer. Jas. Van Alstine had served all the War in Sir J. Johnson's Regt. Lived on Susquehana. Had Lands on Susquehana.

ISAAC VAN ALSTINE, Wits.:

Jas. Van Alstine had cleared 10 acres, built an house, had 2 Cows, 1 mare, the rebels took them.

N. C. 936. JOHN WISS, late of Albany.

September 29th Claimt. was at La Chine in '83.

Is a Nat. of A—; lived in Albany; joined the Brit. in '80. Served till the end of War in Jessup's Corps.

Had some Lease Lands near Albany. 150 acres, lease for 10 years. Had cleared 11 acres. There were buildings. Went on in beginning of Rebellion; bought the improvmts.; pd. £25 York.

And Coopers. 5 Cattle, 12 hogs, furniture, carpenters tools, & farming tools, taken by the Rebels, because he would not join them.

A good man. Produces a Receipt of 100 Dollars for a fine in '80.

N. C. 937. JOHN MACDOUGAL, late of Charlotte Co.

September 29th

(94).

Says he was at Quebec till Oct., then went to Mashish. Is a native of A—; resided in Charlotte Co.; joined Burg. Served till end of War in Jessup's Regt.

Had some lands which he sold.

A good man. Had a stock. 6 Cattle, 3 horses, 18 hogs, furniture, clothes, utensils. Rebels took them all, left nothing, made his mother deliver up his clothes. Held Bayonet to her Breast.

PETER GILCHRIST, Wits.:

Knew Claimt's stock. 3 Cows, one or two yearls, 2 horses, hogs.

N. C. 938. GEO. CHARTRES, late of Albany Co.

September 29th

Claimt. Says:

Was at the River La Chine in '83.

Is a native of A—; lived at Clavinook, Albany Co.; joined Burg. Served till end of War in Jessup's.

Had Leased Land in Rancellor's Manor. 100 acres paying 10 lbs. of produce, 20 acres clear; built a framed house. Vals. improvmts. at £300.

3 Cows, 1 Horse, 7 Hogs, utensils, furniture.

(95). Claimt. was in Albany Gaol & in Irons. Some of the things taken there, some after he joined Burg.

A good man. Had good improvmts. Lieut Sharpe & Major Van Alstine are to be his Evid. at Montreal. Says Lieut. Sharpe had 2 or 300 acres. Thinks 100 acres clear; a good storehouse.—
Marginal note.

939. JAMES McTAGGART, late of Albany Co.

N. C.

September 29th

Claimt. Says:

He was at Cataraqui in '83. Is a Nat. of Scot. Came in '84. Came to New York. Lived on the Mohawk River. Joined the Brit. in '80. Served till end of War. Produces Discharge.

Lost 1 ox, 4 horses, 75 Bushels wheat, near 100 oats, 4 tons hay.

They were on a Leased farm of Claimt.'s on Mohawk. They were taken by the Rebels after he went off becs. he went to join the Brit.

940. NICHOLAS PETERSON, JUN., late of Bergen Co., N. Jer- N. C.
sey.

September 29th

Claimt. was at Sorel. Is a Nat. of A——. Lived in Bergen Co. Went within the Brit. Lines to New York in '76. Produces Certificates of his having taken Oath of Allegiance Sig'd Tryon, 23rd Jany., 1777. Served at the out Posts with other Loyalists under Major Ward. Was at the blockhouse. Continued there till Evacuation.

(96).

Lost 1 Cow, 1 horse, 1 mare, some trifles of cloathing. These things were at his Father's, taken after he went to New York, because he had gone to join the Brit.

He had a Boat, which was cut to pieces by the Rebels because he used it for carrying Provisions to the King's Army in 1776.

CHRISTIAN PETERSON, Wits.:

Claimt. went to New York. Went with the Loyalists. Was at the Block House in Bargaen Wood. Lost a Cow, Horse, Mare, Boat, Cloathing, taken by the Rebels. Some at his Father's after he went to New York, because Claimt. was friendly to a good man Govrnt.

941. NICH. PETERSON, SEN., of Bergen Co.

N. C.

September 29.

Nich. Peterson, Jr., says his Father is very old & not able to walk. Says his Father was at Sorell in '83.

He lived at Bergen Co. He went within the Brit. Lines about '78. He was always a Loyalist. He was so plagued that he was forced to come within ye lines. There continued till they came away.

He had some lease Lands in Bergen Co. He had been settled upon them 3 years before the War; between 15 or 20 acres clear; built a clover house and barrick.

(97).

CHRISTIAN PETERSON, Wits.:

His Father had 20 acres clear. Remembers 2 horses & a Cow; Cloathes taken by Rebels. He left some furniture when he came to New York.

N. C. 942. PETER MACDOUGAL, late of Charlotte Co.

September 29.

Claimt. was at Mashishe. Is a Nat. of Scot. Came to A. after last War. Lived at White Creek. Went on Scouts with Dr. Adams. Came into Canada in '78. He was driven off his Farm because he would not join ye Rebels.

Had 100 acres in Rupert. Bought 2 Soldiers Lots after last War. Had not cleared any part. Lived on Delancey's Land at White Creek. He had 99 acres lease forever at 1s. pr. acre. Had been 6 years upon it.

Had cleared 30 acres. Had built a Clover House. Had 7 Cattle & 1 Calf; little utensils. Taken by Rebel Captn. because he would not join ye Rebels.

JOHN MACKINNEY, Wits.:

(98). Claimt. was always a true Loyalist. He had a Lease from Delancey, 99 acres, on White Creek. Had a considerable clearance. He had 4 cows, 2 steers. Taken away by the Rebels.

N. C. 943. LEWIS HICKS, late of Albany Co.

September 29.

Claimt. says: He lived at Mashishe in '83.

Is a Nat. of A. Lived at Saratoga. Joined Burg. Served till end of War in Major Jessup's R. Had a Lease 100 acres at Saratoga. Lease for 3 Lives. They had not got the Lease, but went upon ye lands. Cleared 8 acres. Had 2 Cows, 2 Heif., 6 Hogs, furniture; all taken by the Rebels in '77.

GILBERT STORMS, Wits.:

A good man. Very little loss. Knew Claimt's farm. He had cleared 6 or 7 acres. He had 2 Cows, 2 Heifs., 5 or 6 Hogs, some furniture. Thinks the Rebels nad them.

N. C. 944. GILBERT STORMS, late of Albany Co.

September 29.

Claimt. was at Mashishe in '83.

Is a Nat. of A. Lived at Saratoga. Joined Burg. Served to the end of the War in Jessup's. Had 100 acres Land. Had cleared 30 acres. Had built a House. Had yoke of oxen, 2 cows, 1 horse. The Rebels took them, because he went into the Enemies Lines. They took his furniture & utensils.

(99).

LEWIS HICKS, Wits.:

A good man.

Knew Storms' farm. He had a Lease of 100 acres, 30 clear. Had built a House, a yoke of Cattle, 2 Cows, 1 horse, 2 or 3 yearlings, furniture, utensils, taken by the Rebels because he was in the King's Army.

945. MARK'S SNEIDER, late of Albany Co.

N. C.

September 29.

Claimt. says he was at Yamaska. Is a Nat. of A. Lived at Saratoga. Joined Burg. Afterwards served with Jessup till end of War. Had 100 acres Leased Land at Saratoga, 6 acres clear. Had built a House, 2 steers, 3 Cows, 2 horses, 8 hogs, utensils, furniture, tools, cloathes.

Continentials took them, because he was a Tory.

SIMON SNIDER, Wits.:

Claimt. had a farm at Saratoga. Had cleared 6 acres. Had 1 mare, 2 cows, 8 hogs, tools, very valuable, farming utensils, furniture; taken because he was gone to Canada.

946. JAMES ROBINS, late of Albany Co.

N. C.

September 1.

Claimt. Says:

He was at the Isle au Noix in '83. Sent a Claim by Capt. Leake & agn. by Capt. Gumersal to ——— & to Hal.

(100).

Is a native of England; has been 25 years in A.; resided near Albany. Joined the Brit. in '77. Served ever since. Lieut. in Jessup's Corps. Has $\frac{1}{2}$ pay.

Had a farm in Rancellor's Manor. It was a Lease for 3 Lives, his own & 2 Childn., at Rent of 14 bushels of wheat pr. ann. Had cleared 10 acres. Built a framed house & barn.

Had 3 Cows, 8 Hogs. Just before he joined Burg. a party pursued him because he had been employed in raising men. He had actually engaged about 60. He mustered 47 in the Camp.

When the party pursued him to his house they plundered everything, took or destroyed all his furniture, cloathes for himself & family, Wheat 80 Bush., 60 Bush. Flaxseed, some Plate &

Mon., all his Cattle. They took everything. His furniture was new & pretty good, Cloathes very good, part intended for sale, Worth £118 York at least. Had laid in a stock, imagining things would be dear.

A good man, had a considerable stock of movables and he lodged at his house.

JACOB DIAMOND, Wits.:

Knew Claimt.'s Farm at Saratoga. He had considerable improvements. He had some cows, his house was well furnished, he kept a store & was in good circumstances. One Capt. White lived in his house lately. He was a Rebel Capt.

(101).

JOHN DUSENBURY, Wits.

Knew Claimt.'s Farm. He had 8 or 10 acres clear. He had a good house well furnished. His furniture was new & very good. He kept a store; thinks there was a considerable stock in it for cloathing. He had Cattle & Horses. Was in good circumstances.

He has the general Char. of a good man, and a man who has suffered greatly. He nearly lost his life by the Oneida Indians friends of the Americans.

N. C.

947. JOHN KELLER, late of Albany Co.

September 30.

Was at Oswego in '83. Is a Nat. of A. Lived on Hoosick River; joined Gel. Burg. Served during War in Sir John's 2nd Batal.

Had 100 acres on Hoosick River. He went & settled upon it.

Had no Deed.

Cleared 8 acres. Had a house built, cost £12. Lost a mare & colt, 1 acre corn planted. The Rebel army took the mare & Colt at time of Burg's. Acre of corn was destroyed by Rebels.

CHRISTIAN KELLER, Wits.:

Father and
son seem
good people.
Very little loss.

Claimt. had 100 acres. Cleared 8 acres. Had a good house. Lost a mare & nice colt. The rebels took them. An acre of corn was destroyed by rebels.

N. C.

September 30+

948. GARNET DINGMAN, late of Albany Co.

Claimt. was at Cataragui in 83.

(102). Nat. of A. Lived at Warenbush on the Mohawk. Joined the Brit in '81. Served in Sir John's 2nd Batal., to the end of the War.

Had 160 acres on the Susquehana. No deed; took it 4 yrs. bef. ye War. Cleared 20 acres. Went from thence to Warensbush, after the Indians had been on the Susquehana. Took 50 acres there; was 2 yrs. there. Must have been in '78. When he came into Canada in '81. Left a stock at Warensbush, 2 horses, 2 cows, 5 sheep, 10 hogs, utensils, furniture. All taken from his wife after he went away.

JOHN WOODCOCK, Wits.:

Knew Claimts. Place on Susquehana, had Considerable Clearance, had settled 3 years before ye War. Went to Warrens bush. When he went away in '81 he left his stock in Witness' Custody, a Mare & Colt, 1 Cow & 1 Heifer, 5 Hogs, 7 Sheep.

His furniture was taken from his House. His Wife was Stript of every thing. The Stock was taken from Wits. house.

N. C.

September 30.

949. JOHN WOODCOCK, late of Albany Co.

(103). Claimt. was at St. Johns in '83. Came to Canada, May, '83. Never was within the Lines during the War. Lived on the Susquehana. Moved to Warrins bush in 1779, there continued till '81.

Had assisted Loyalists to get away. He had a Son, Bros. & Son in Law in the King's Army.

Was turned off from Warrens bush in '81. Produces order for his Departure as being an Enemy to the States, Signed G. Putnam, in '81.

Had 400 acres on Susquehana, on the East Branch of Susquehana under York Govnt., bought of Banyard £40 per 100 acres, says he pd. for them. Cleared 40 acres. Lost some Cattle at Susquehana, 1 ox, 1 Heif., 2 Sheep, 2 Hogs, taken by the King's Party. Lost some furniture then.

Took a Lease in '79 for 6 yrs. at Warrns bush, paying 1-3 part of Produce, was driven from this in '81, lost Horse, 12 Sheep, Grain gathered & grain in the ground.

EVE PINSET, Wits.:

Knew his Place at Susquehana, 40 acres Clear. He helped Loyalists with Provisions. Had a good Stock at Susquehana.

JOHN CORNELIUS, Wits.:

Knew Claimt. farm held under Banyard, 20 Clear. Had a good Stock. He supported Loyalists & Spies & Scouts.

GARRET DINGMAN, Wits.:

(104).

Claimt. had a large Stock then. Was reckoned a Loyalist. Was driven off on acct. of his Loyalty.

950. OWEN McGRATH, late of Tryon Co.

N. C.

September 80.

Claimt. says he was at Oswego in '83.

Is a nat. of Am. Lived at Tryon, joined in '80, served till end of War.

Had Possession of some Land with a Lease, had 2 Cows, 1 Mare & Colt, 6 Sheep, utensils, grain in the ground. After he went away all was taken from ye family.

JOHN WOODCOCK, Wits.:

Shabby evid.

Heard Claimts. effects were taken after he left his Place.

951. JOHN CORNELIUS, late of Albany Co.

N. C.

September 80.

Claimt. was at Oswego & Catarauqui in '83. Is a nat. of A. Lived at Susquh., joined Genl. Burg. served to end of the War. Prison. part of the time.

Had 100 acres on Susquehana, was to give £40 pr. 100 acres in 10 yrs., had 16 acres Clear. Lost 1 horse, 2 Cows, 1 Heif., 8 Hogs. The rebels had them.

JOHN WOODCOCK, Wits.:

(106).

Claimt. had 16 acres Clear on Susquehana. He joined King. Speaks of horse, 2 Cows & 8 Hogs & Heifer.

N. C.

952. JOHN PENCEL, late of Tryon Co.

September 30.

Claimt. says he was at Mashish in '83. Is a nat. of Germany. Came young to Am., resided on the Susquehana, he died 8 or 9 in Buttlrs Rangers.

His Father had 1,000 acres on Susquehana, he died 8 or 9 years ago. Claimt. had one Elder who was a Soldier with the Americans, died after his Father, killed in action. Left Sons, who are of course heirs. Says his Father had given him this land by Writing 8 years before his death & Claimt. was in Pos-

session. Says he went to ye place a year before his Father. His Father was then living on the Delaware. Came from thence to Susquehana. 6 acres clear, built a small house, 12 Sheep, 2 Cattle, 5 horses, household goods & furniture & farming utensils, all taken by the Indians. His house was burnt & his Deeds & papers destroyed.

No evidence.

(106).

His Father took up the land of Pens. Govnt. 20 years ago. No part was Cleared till Claimt. returned there himself. Refers himself to Capt. Caldwell.

N. C.

September 30.

953. EVA MACNUT, late of Tryon Co., Widow of James Macnut.

Claimt. says she now is Wife of John Pencil. She was at Mashishe in '83.

Her first Husband, Jas. Macnut, was nat. of A. Lived on Susquehana. Her Husb. had engaged to serve in Sir John's 2 Batallion in '78. He gave in his name to the Seargnt to serve. He had come into Canada & meant to join, he died in '79, Mashishe, left a Son now with Claimt. 14 yrs. of age.

He had 300 acres on Susquehana of Banyard & Wallis, was to have paid in 10 years, had not paid. Cleared 20 acres.

Lost 3 horses, 5 Sheep, 5 Hogs, furniture, Cloathes. The rebel Indians took them or killed them. Her Father, Groddus Dingman, was driven into Canada as a Loyalist - Died there in '82. He had some Stock on his farm at Susquehana which was taken or killed. She is entitled only to a share of Father's Estate. She has 5 Bros. living.

Her Mother died at Mashisho. Claimt. is entitled to the Cloathes & effects which she lost at Susquehana by the Rebels.

(107).

JOHN WOODSTOCK, Wits.:

Shabby case.

Knew James Macnut, had 20 acres clear on Susquehana, 3 horses, 5 Sheep, 5 hogs, furniture, & his Stock was taken by the

Americans. Knew Groddus Dingman, he came into Canada on acct. of his Loyalty, he had 3 horses, 1 Bull, 5 Sheep, 5 hogs, taken by the enemy.

Further Evidence in Case of JOHN PENCEL.

PETER WARTMAN, Wits:.

Knew Claimt. Remembers his living on the Susquhanna, his Father & Mother lived wth him, does not know what Land they had. There was a Cornfield. These were disputed Lands. Wits. thought it ye Father's Land.

954. SIMON SNIDER, late of Albany Co.

N. C.

September 30.

Claimt. was at Mashishe in '83.

Is a nat. of A. Lived at Saratoga. Joined the Brit. '77. Served till end of the War.

No. 1. Had 100 acres at Fort Edward. Produces Deed from John Lydons to Claimt. of 100 acres on East side of Hudson River, Cond. to Clear 15 acres then to pay 5 Shil. Rent within 20 years, dated 1753. Says he gave £50 York for it.

He built a house & Cleared 30 acres. It has been sold by Kyler, who claims it as it seems under Lydons, or disputes his title.

Vals. Clear Land at $\frac{1}{2}$ Joe per acre.

(108).

No. 2. Had a farm also at Saratoga, had it 4 years before ye War from Lawyer Smith, had no Lease, cleared 30 acres, built a Log house & Barn, 4 horses, 2 Cows, 2 yoke oxen, 2 Calves, 8 hogs, Grain, diff. kinds in the Stack. Rebels took them after Burg. furniture, utensils.

The Corn taken by one of the Rebel Commrs.

GILBERT STORMS, Wits:.

Knew No. 2, remembers Claimt. in Possession of it, he cleared about 20 acres, he had a Considerable Stock. Heard of his having other Lands.

JONAS AMEY, Wits:.

Knew his Lands on Hudson River, he lived there before he came to Saratoga.

955. Case of JONAS AMEY, late of Albany Co.

N. C.

September 30.

Claimt. resided at Mashishe. Is a nat. of A., lived at Saratoga. Joined in '76, has served the whole War. Was a guide for Gen. Burg.

Had 190 acres Lease Land taken 10 years before the War. Lease for 3 Lives, his own, his Daughter & Mrs. Blaker at 1s. per acre. 60 acres Clear, 2 Log houses & one Barn.

3 horses, 1 Colt, 1 Cow, 1 Bull, 5 Sheep, 20 Hogs, Weavers Loom & Tackling, utensils & furniture. Left all these things when he went away, they were chiefly plundered by Scouts.

MARTIN STOVER :

(109). Knew the Place, he had 60 acres Clear. Knew his Stock, Cows, horses, Hogs, furniture, Tools, utensils, taken away by the rebels.

N. C. 956. MARTIN STOVER, late of Albany Co.

September 20.

Claimt. says he was at Mashishe in '83.

Is a nat. of A., lived at Saratoga, joined at first, served up to end of War.

A good man. Had 190 acres Leased Land for 3 Lives at 1s. per acre, Cleared 63 acres.

1 Cow, 2 ox, 1 Heif., 1 Bull, 4 horses, 8 Sheep, 6 hogs. The rebels had them all in '77.

rebels had them all in '77 & all his furniture & utensils.

JONAS AMEY, Wits. :

Knew Stovers Place, 190 acres, 60 acres Clear, horses, Cattle. Agrees with Claimts. acct. of moveables.

N. C. 957. NICHOLAS AMEY, late of Albany Co.

September 20.

Claimt. says he resided at Mashishe in '83.

Is a nat. of A., lived at Saratoga, joined at first, has served all the War.

Had 300 acres Leased Land, had them 8 years before the War. Lease was for 3 Lives at 1s. pr. acre. Had Cleared 60 acres, a Log house & builds.

(110).

A good man.

3 horses, 8 horned Cattle, 20 Hogs. Left them when he went away. Thinks they were plundered.

Tools, furniture & utensils also plundered.

GILBERT STORM, Wits. :

Knew Claimts. Place, he had about 50 acres Clear, he had a large stock, left it behind when he went away. The Rebels took it.

October 2. 958. SARAH BUCK, Widow of Bisn. Buck, late of Vermont.

Claimt. says she was at St. John's in '83. Staid there all winter.

Her late Husb. Bun Buck was a nat. of A., lived at Pownal. He joined in '77, he served with Sir John till his Death, died in '80. He had Lands in Pownal, cannot say how much, thinks 50 acres, got it in the first of the War. 20 acres Clear.

2 Cows, a yoke of oxen, 2 horses, little Cloathes, Grain reaped, taken by the Rebels after her Husb. had left home in order to join the Brit. Her Son also joined ye Army, he was killed by the Rebels. Left 3 Children who are now with Claimt. Refers to Capt. Anderson. (111).

959. DEBORAH MACARTHUR, formerly Tuttle.

N. C.

October 3.

She was at St. John's in '83. Is a nat. of A. First Hub. was Elisha Tuttle. Never came within ye Lines. She & her oldest Son by Tuttle Came into Canada in the Winter '77. Her Son Andrew served on board the Ships on the Lakes. She came into the Lines because she would not stay with the Rebels.

Her Husb. had 100 acres. Produces Deed from _____ of 100 acres in Budport in the year 1777 in Consid. £35. Husb. built house on the Place. Garden destroyed by Brit. Army.

taken by Indians & Sailors.

Produces Genl. _____ receipt for Do., 2 Calves & 2 hogs taken by Indians & Sailors.

Furniture & utensils taken by rebels & Brit. Army.

960. CHS. MACARTHUR, late of Albany.

N. C.

October 3.

Was at St. John's in '83. Is a nat. of America, lived in Albany Co., joined the Brit. in N. York in '76, has served till end of War in Major Rogers.

Had Improvemts. on 50 acres in Kinderhook, had a Lease for 20 years, had Cleared 6 acres, had ye land 2 years before ye War. (112).

Lost 1 horse, taken when he went to N. Y. by a rebel. Left 5 Cows, 10 Sheep, 14 hogs, 2 Mares, left on his farm when he went away.

961. SEX FLETCHER, late of Albany.

N. C.

October 3.

Claimt. says he was at Yamaska in '83. Discharged in Lachine.

Nat. of Germ. Been 30 years in Am., lived on Mohawk River, joined in '77, served ever since. Produces his Discharge.

Had a Lease of 100 acres between himself & Bro. 16 years ago. Lease forever, paying £6 per Ann. Cleared 30 acres.

Lost horse, 1 Cow, 1 Heifer, 4 hogs, furniture, utensils, left all these things when he went away. They took every thing away. ^{A good man.}

N. C.
October 3.

962. EZEKEEL SPICER, late of Charlotte Co.

Claimt. says he was at De Chine in '83.

(113). Is a nat. of A., lived at Fort Edw., joined in '81, served 3 years, 2 Sons with him.

Too little
to allow.

Had 100 acres Lease for 21 near Fort Edward, bought it in '78, gave £5 York Mon. for it. Lost a litle furniture & other Articels, about £10.

PROCEEDINGS
OF
LOYALIST COMMISSIONERS.

BEFORE COMMISSIONER PEMBERTON.

Claimants.

	MSS. Folio.		MSS. Folio.
Bender, George	67	McGregor, Donel	40
Bethun, Angus	49	McGruer, John	21
Calder, Mrs. Janet	31	McIntire, Duncan	71
Caldwell, John	46	McKay, Hugh	35
Clark, Francis	45	MacKee, Alexander	85
Crislor, Philip	25	McNaughton, Donald	73
Deal, Adam	80	McLaren, Ewen	73
Everts, Oliver	90	MacDonell, Ronald	27
Fennel, John	88	MacDonell, Keneth	43
Ferguson, Israel, Richard and Far- rington	68	MacLeod, Mrs. Isabel	76
Fitzpatrick, Peter	72	Macbain, Mrs. Isabel	59
Fraser, Mrs. Isabel	60	Macdonell, Allan	48
Fraser, William, Sr., Capt. William and Thomas	17	Macdonell, Alexander	48
Gordon, Robert	44	Macdonell, John	52
Glasford, James	78	Macdonell, John, Sr.	47
Grant, Archibald	31	Macdonell, Roderic	49 and 53
Grant, Finlay	50	Macgregor, John	43
Grant, John	81	Mackay, Donald	77
Grant, Peter	36	MacNaughton, Donald	73
Grant, William	62	Marsh, William	12
Hamblin, Silas	74	Meyers, John W.	10
Hanes, Jos.	39	Millross, Andrew	54
Haws, George	38	Murchison, Duncan	28
Hindman, Samuel	41	Murchison, John	29
Hofftalin, James	58	Murchison, John, Jr.	29
Holmes, James	1	Prentice, Daniel	81
Horn, Henry	66	Ross, Mrs. Christiana Cameron	82
Hunter, David	24	Ross, Donald	23
Impey, Philip, Sr.	55	Ross, Finley	34
Landon, Asa.	89	Sandford, Ephriam	7
Lindsey, Mrs. Abigail	37	Schermerhorn, Wm.	64
Lindsey, Derby	37	Snyder, John	32
Livingston, Mrs. Flora	51	Stuart, David	75
McArthur, Donald	67	Weejars, Jacob	5
McDonel, Donald	30	Whailen, David	47
MacGevah, William	79	White, Alexander	13
McGillisplate, Donald	34	Wiltsee, Benoni	83
		Yurex, Isaac	63

THE EVIDENCE.

N. G.

963. Claim of JAMES HOLMES, late of N. Y.

October 11.

Claimt. says he made out his Claim on the 6th Jany., 1784, & then sent by the Post to John Delancey at New York, to be forwarded to England, it arrived 10 days too late.

Produces affidt. from John Delancey that the Papers containing the sd. Claim were put on Board a Ship bound for England on 10th Jany., directed to Capt. James Delancey, but Deponent was informed by a Letter from his Bro. that they did not arrive till 6th April.

(1).

Is a native of America. Lived at Bedford, Westchester Co., when the Rebellion broke out. Had acted as Lieut. Col. of Militia & Justice of the Peace. At first he sided with the Americans. Commanded a Regiment as Col., the 4th Regimt. raised in Province of New York. On understanding there was an intention to declare Independence, he resigned his Commission at the end of the Campaign, '75. He returned to his farm at Bedford & lived retired. In April, '78, he was taken up on Suspicion of intending to join the Brit. Army. He made his Escape after 2 days Confinement. Went within the Lines at New York. Staid at New York & Long Island till the Fall 1779. He was then

taken Prisnr., being out of the Lines, & was Confined 20 months in Pughkepsie, then made his Escape, got to New York in Aug., '81, joined Col. Delancey's Corps. Soon afterwards served as Lieut. Col. in his Regt. till the end of the War.

(2).

He thought at the end of the War his Estates had not been Confiscated. He went into Connecticut to go to England in '84, supposing his Claim had been sent home. But understanding his Claim had been lodged under the first Act, & not being in Circumstances to go to England, he returned to Connecticut, there lived till March, '86. Then went to St. John's, New Brunswick, but returned that Summer to fetch his Family, but his Wife could not come; he had not settled yet, his Wife and family are in Connecticut. His Wife has a small Property there, but Claimt. has lived lately on a Place belonging to a banishd Loyalist, one Capt. MacDonald. His intentions are to settle in Canada, but he has not fixt.

Produces Certificate from Fred. Philips to Claimts. Character, to his having deserted the Cause on their declaring Independence & that he has lost a Considerable Estate.

Beverly Robinson Certifies the same, not from his own Knowledge of Claimt., but from what he has always understood.

Col. James Delancey Certifies to the same effect & that Claimt. joined the Corps of Westchester Refugees under his Command, that had the Command of almost every Party against the Enemy & distinguished himself as a brave & good officer.

Had a farm in Bedford consisting of 273 acres, part by Deed of Gift from his Father.

Produces Deed from John Holmes to Claimt. of a piece of Land in Bedford, since sold, & half a Lot that lies undivided between Grantor & Ebenezer Holmes, dated 1756.

Produces Ebenezer Holmes Quit Claim to the other Moiety in 1765. He gave Land for this Quit Claim. This amounted to 163 acres.

(3).

The next, containing 110 acres, was purchased at different times. Produces 8 Different Deeds of Purchase of Small parcels at different Times between 1761 & 1774. The largest parcel was purchased in April, 1774, 73 acres & $\frac{1}{2}$ for £215 York Crncy. Produces Survey Corresponding with the above acct. 10 acres purchased in 1777.

The farm was under good Improvemts, 400 fruit Trees, good Stone Walls, about 200 acres Clear, 40 acres meadow. Tolerable good farm house & Barn & out buildings. Vals it at £1,500 York Crncy.

Produces Valuation by 2 appraisers at £1,500. Produces Certificate of Confiscation & Certificate of Sale.

When he was taken Prisonr. in '78, his Negro & horse were taken, he was a valuable Negro, was taken by a Party Comanded by Major Pauling. The horse was taken at same time, both sold by order of a Committee.

Produces an affidt. that the Negroe & Horse were taken by order of a Committee in 1778, & they appraise the Negroe at £75, Horse at £40, York.

(4).

He says greater part of the Debts Have been paid in to the use of the State.

Produces Certificates from Gerard Banks, Treasurer. that no Claim was exhibited against Claimts. Estate, but one in a joint Bond for £172 by him & his Bror., further Certificates that public Securities had been paid in Discharging a Mortgage & 5 Bonds for £100 each due to Claimt.

BENJAMIN OGDEN, Wits.:

Knew Claimts. farm at Bedford. Remembers him in Possession, about 260 or 270 acres. It was a very good farm, fully

improved, as much clear as was proper for the farm, good orchards, good Deal of meadow. Vals. it at 14 or £1,500, it used to be reckoned worth that.

Remembers his Negroe & horse being taken from him when he was taken Prisoner. He made his Escape & went into ye Lines with Wits. Thinks he was near Bedford when he was taken Prisoner a second time.

Produces Certificate from Major Murray that Claimt. & his Family arrived at St. John's from Connecticut 9th March, 1788, & that he produces a Lease dated 19th March, 1788, from Madame Baberty of a House, &c., for a year.

(5).

964. Claim of JACOB WERJARS, late of Albany Co.

N. C.

Claimt. says he was at Cataraqui in the fall of '83 & the Winter.

October 12.

Is a native of America, lived at Cooks borough, Albany Co. When the Rebellion broke out joined Burgoyne's Army. Went into Canada after Burg. defeat, servd till end of the War. Produces his Discharge as Seargt. in Sir John Johnson's 2nd Batall., June, '84.

Winter.

Had 235 acres in Cooks Boro, Albany Co. Purchased by his Father a little before the Rebellion. Does not know what his Father gave for it, thinks it was 10s. per acre, besides Improvements. His Father gave him a Deed of it a year before the War. Claimt. is the Eldest Son. His Father now lives in the States, but not near this Place. Near 50 acres Clear, built house, &c. Says it has been sold. Vals. it at £207.

(6). 16 Hogs, Wheat, 150 Bushels, farming utensils, taken by the Rebels. Cannot say anything about Horses or Cows.

EPHRAIM WERJAR, Wits.:

His Father had a farm in Cooks Boro of 235 acres, bought Michl. Cooks at the Beginning of War. His Brother lived upon it, supposes his Father gave it to him. The Rebels have got it. Michl. Cook took it again & has sold it. His Bro. lost 16 Hogs & some Wheat, a considerable quantity, and some utensils.

Called again.

Claimt. says his Father bought it of Bennet & Golding, who lived at New York & they had a Mortgage of all Michl. Cooks Lands. Cannot say when he bought it, says it was before the War. Thinks he paid 10s. pr. acre for it.

His Father also bought the Improvemts. of one Thos. Sisco, ye Tenant. Says his Father bought it for Claimt., but Claimt. had his Deed from his Father. His Father had no Deed from Sisco, but he delivered Possession to Claimts. Father. Claimt. says he lived 2 years on this Place, his Father lived 70 miles off.

Cook has taken Possession & has sold the Land.

(7). Is told there is no Proof of this Estate being Confiscated or sold as forfeited.

October 22.

965. Case of EPHRAIM SANDFORD, late of Salem, West Chester, New York.

Claimt. says he is a native of America, lived at Salem, West Chester Co., New York. In '75 he went on Board the Asia to take Refuge, as he had suffered from his Sentiments being known in Favour of Brit. Govnt. In '76 joined Sir Wm. How on Staten Island, went from thence, raised 63 men, with which he joined the Army. Had a Capts. Commission in the Queen's Rangers, served till the Spring '77, when he was superceeded,

afterwards served as Volunteer at Fort Montgomery & other Places. Continued on Long Island & at New York till '83, then went to Nova Scotia & from thence to England. Has an allowance of £60 pr. Ann. from Home. Came from England to New Brunswick in August last.

Means to settle in this Country.

Produces Copy of his Commission from Sir W. How, Agu., 1776.

Produces Copy of Certificates to Loyalty from Govr. Tryon, Do. from Ed. Winslow, & that he mustered him as Captn. in 1776.

Do. to Services from Major Armstrong. Do. from Major Grimes, & accounting for Claimts. being superceeded, which was owing to accident. A Second Batallion was to have been formed in which Claimt. was to have been a Captn. & he was removed for that Purpose from the 1st Batallion, but the 2nd was not raised & therefore he was superceeded. To same effect from Capt. McCrea & Major Armstrong & Lt. Col. French. (8).

He has recovered part of his Estate that was not sold, & therefore his Claim is now much less than it stood at first.

Was possessed of 40 acres in Reading, Fairfield Co., Connect.

His Father, Ephraim Sandford, had a Considerable real Estate at Reading. He died 24 years ago, leaving several Children, Claimt. was one of the younger Children. The Estate was distributed & this Lot of 40 acres was allotted to Claimts. Mother in part of Dower, after that to Claimt, as his proportion of his Father's Estate. She died in '77.

This is Certified by Lewis B. Sturges, Clerk of the Court of Probate & Certifies the names of the 3 persons who made such Distribution, who also Certify the same & that it contained 40 acres. (9).

Produces Copy of Conviction & forfeiture.

Produces appraisements at £6 lawful pr. acre by 2 persons.

Produces Copy of Deed of Sale by the Treasurer, John Lawrence, of part in '82, the rest has been sold since.

Produces Certificates from Thadius Benedict, appointed admt. on the sd. forfeited Estate of the Sale. Vals. at £244. 17.6.

Had a House & Land at Salem of 50 'acres, he lived there. Claims for his Profits. His family were turned off & sent into ye Brit. Lines, but he has saved the Estate. His Bror. has sold it.

Lost Personal Estate. Produces Certificate of the Sale of his personal Estate to amount of £90 by 2 Commrs.

It consisted of household furniture, 3 Cows, 2 horses, 2 yearlings, Hatter's Tools.

His Loss was a great Deal more than the Estimates in the Certificates. He lost 50 Sheep, not sold by Commrs., but embezzled with several other articles.

He produces Certificates that his Estate at Salem was occupied by order of & to the use of the State of New York, & estimating the a/c. at £280. Damage done £50, Timber £20. (10).

Produces Deposition from Ebenezer Brown taken at New Brunswick to Claimts. property at Salem, that he left the same on acct. of his Loyalty & that his personal Estates was sold at Vendue. Do. from Abraham Close, taken at New Brunswick.

N. C.

966. Claim of JOHN W. MEYERS, late of Albany Co.

October 22.

Claimt. says he resided at St. John's & Isle Au Noix & Du

Chene in '83. On Service resided chiefly at St. John's dur. ye Winter. Is a nat. of America. Lived in Albany Co. When Rebellion broke out joined the Brit. in '77, joined Major Jessups Corps. Staid with Burgoyne some time, but had leave to go after some Recruits. He got to New York, afterwards came to Canada with Despatches, returned to New York & in the year 1780 returned again to Canada where he raised a Company & was joined to Major Jessups Corps, servd till end of War as Capt. to half Pay. Resides at Bay of Quinty.

- (11). Had 200 acres in Cohenning's Patent, Albany Co., was to have had a Lease forever, paying 10th Part of Produce. Had the Promise, but there were infants concerned & he could not get the Lease. Went upon it in 1777, Cleared 100 acres, built house & Barn, planted orchard.

Produces an application from one Bat. Rossboone to the Commrs. requiring an appraisement of Claimts. farm as being forfeited among others, offering to deposit 1-3 part of the value. in order as it seems, to purchase under an Act of the State.

Vals. Improvemts. at £400 York.

Lost 7 horses, 4 Cows, 5 young Cattle, 30 Hogs, 17 Sheep, utensils, furniture, 140 Bushels Wheat. These things taken after he joined Burgoyne, most of them in '77 & '78.

JOSEPH SMITH, Wits.:

Lived with Claimt. as a Servt. He joined Burg., he went afterwards to New York. He from the first to the last did all he could for the Brit. Govnt. He carried Despatches to Canada. He servd at N. York under Col. Richmoor several months which was draughted into other Regimts. He afterwards raised a Company in Canada.

(12).

Seems a fair man.

Knew his Farm, 100 acres Clear. He was on it 6 years before the War. Knew his Stock, when he went from home they left 7 Horses & a good Stock behind, 4 Cows, 5 young Cattle. The Rebels got most of the things.

October 22.

Further Evidence in the Case of WM. MARSH. V. Vol. 4, P. 95.

Claimt. produces Certificates from John Collins, D. Surv., dated 6 Sep., 1787, that Claimt., his Wife & 6 Children being entitled as Loyalists to 850 acres.

Had drawn 400 in 8th Township, Bay of Quinty, & is to have a Patent in 12 months.

Claimt. says he has recovered nothing of what was his own Estate, has recovered for Children his Father's Property & got back his Bonds & Notes. Says his Father's Lands were in Dorset, his own in Manchester.

Produces Genl. Haldimand's Pass to go in ye Provinces on his private affairs, May, '83.

Produces Letters from General Haldimand who seems to have employd Claimt. in looking out for Lands for Loyalists. Mentions in one of his Letters in '84, that he had leave to go to his Family. His family were then in Vermont. (13).

His family are now in Vermont but he means to fetch them.

CAPT. COVEL, Wits.:

Says that he bels. Claimt. did not recover any of the Lands which were his own Property.

967. Claim of ALEXR. WHITE, late of Tryon Co.

N. C.

Claimt. says he left New York in the Summer '83, later end of Aug., arrived at Quebec in Septr., staid there 3 days, then went to Sorell, staid there all the Fall & the ensuing Winter. October 24.

Is a native of Ireland. Settled in America 27 years ago, lived in Tryon Co. when the Rebellion broke out, had then the office of Sheriff of Tryon Co. He opposed the meeting of rebel Committees. Took up some of the Persons who met & Confined them. As Sheriff he published a Proclamation sent by Govr. Tryon against the meeting of Committees, &c. He published this Proclamation in the County Court, in Consequence of which he was attacked by an armed mob, his house beset, till he was relieved by Sir John Johnson. Then went to Canada. (14).

Was taken Prisoner on Lake Champlain & carried to Albany Goal. This was all in '75 He was the first officer in a Civil Department that was confined. He was put in Irons, but released on Parole, to go Home. They afterwards sent him to New England, he got away from thence & in 1777 joined Genl. Burg. a few days before his ———.

He was taken again on his way to Canada & carried again to Albany. He was taken again & kept near 12 months till discharged.

Produces Certificate of his Exchange 12th Oct., 1778. After this Exchange he went to New York. He was employed some time as Barrack Master there, continued till the Summer before Evacuation, then went to Quebec. Now resides at Sorrell.

Produces his appointment as high Sheriff of Tryon County. under the Hand & Seal of Govr. Tryon in 1772.

Produces Letter which enclosed the Proclamation above mentd. dated Nov., 75.

Produces Certificate from Govr. Tryon that the Claimt. was high Sheriff, that he appointed him on acct. of his Character & Loyalty. Speaks of his sufferings by Imprisonmt. & in his Property & to his ardent Zeal & Loyalty.

Produces Certificates to the like effect from James Delancey, Sir John Johnson, Col. Johnson, & to the Truth of the Facts stated in his Memorial. (15).

Had 1,000 acres in the Provincial Patent near Fort Edward & Fort Ann. It was a grant in the year 1763 to 26 Proprietors. It was called the Provincial Patent, the Proprietors had been

Provincial officers the War before last. Col. Calcraft was first in the grant. The Lands had been divided in 64. The share of each proprietor was 1,000 acres. Claimant put one Tenant upon it who soon left. There was not much done upon it. Has no acct. of Sale of it. Vals. it at 10s. pr. acre.

No. 2. Had some Land in Albany Co., purchased some Soldiers Rights, about 300 acres. Had not improved it.

Claimt. was Tenant of a Farm of Sir Wm. Johnston on the Mohawk, lived there & had considerable personal Estate.

9 Horses, 6 Cows, 26 Sheep, 1 Bullock, Household furniture. Vals. near 200; Grain, Hay & Barn do. 50.

(16). Utensils. These things were all taken in the Winter, 76. Chiefly by a Mob. His wife was driven from Home at the same time. Stript of almost everything. Left Corn growing in the Ground to amnt. of above £100.

He had a black servant at his House at this time who was taken away by the same mob.

Produces affidt. to his having all the above Property, both real & personal by Philip Cook sworn before a Master in Chancy in London Sep 85.

Sir John Johnson certifies to his Loyalty & that he had to his Belief the Property stated in his Schedule.

Vals. the Annual Income at £200 Str. pr. ann. Is certain it was worth more than that.

N. C.

October 30.

968. Claim of Wm. FRASER, SNR., & CAPT. WILLIAM & THOS. FRASER, late of Tryon Co.

CAPT. WM. FRASER appears.

Says his Father, his Brother & himself resided in the Fall 83 at Yamaska, continued there all the Winter.

(17). They are all natives of Scotland. Came to America 20 years ago. Claimt. & his Father lived at Balstown, his Bro. lived at Johnstown when the Rebellion broke out. From the first the whole family declared in favour of Brit. Govert. Wm. Fraser Sn. was then 70 years of age. Not able to serve but gave all the assistance he could to Govert.

In 1775 Claimant took part with a body of men under Col. Johnson, raised for the purpose of quelling the Rebellion.

Claimt. went from Balstown to Col. Johnson & went with him to Oswego.

Claimant Thomas was with another Party at Johnstown. They were obliged to surrender to a Party of Americans & gard Hostages.

In 1777 both Wm. & Thos. were taken prisoners with a body of about 100 men which they were bringing into Canada for the King's Army. Were carried to Albany. Made their Escape in July & joined Genl. Burgoyne at Fort Edward. Both servd. first under MacAlpine afterwards Jessup. Served all the War. Have both $\frac{1}{2}$ pay as Captns.

Wm. Fraser Ser. came within the Brit. Lines in the year 80. He had left his farm 18 months before. All their furniture came in. His Father had a small Pension from Govr. Halde-mand.

Claimt. Wm. & Thos. served at the Block House at Yamaska five years but went on different expeditions during that time.

Produces Certificate in 1783 from Reidezel to the good conduct of Wm. & Thos. during their Residence at the Yamaska block House in very strong terms.

Do. in very favourable terms from Col. St. Leger, speaking of them both as the most confidential & Loyal among the King's subjects.

Produces Letter from Resident respecting the services at held at Claimant's desire, respecting his acts, informing him of the Commander in Chiefs full approbation of his Conduct in 1782.

Produces Letter from Resident respecting the services at the Block House in 1782, shewing the confidence placed in Claimt.

They all now live at Oswegatchie.

No. 1. They were in Possession of Leased Land in Johnstown, about 8 miles from the Mohawk, they had a Lease of 100 acres from Sir Wm. Johnstown near 18 years ago. Lease for ever paying £6 per ann. York Curr after 5 years. The Lease was in their Father's home. There were 70 acres Cleared. A good house & Barn & orchard.

Produces Lease from Sir Wm. Johnston to Wm. Fraser, Ser. of 100 acres, reserving £6 York per ann., dated 1769. Produces the appraisement of the Improvmnts. at £300 York. Vals. it at the same.

No. 2. They had 600 acres in Balston. Produces Deed from Dirk Lefferts & ors. to Wm. Fraser, Ser., of 200 acres Kayados-seras Patent, Albany Co. in Cons. £80, dated 1772.

Produces do. from do. to do. of 200 acres in consr. £160 York April, 75.

They had 200 acres more but have not the Deed purchased in 1773.

The whole farm laid together, about 60 acres clear. They cleared the whole themselves. It was worth 9 Dollars per acre to clear. An acre of clear land properly fenced was worth £3 Hal. per acre.

Vals. Wild Land at 6 Dollars.

Produces Certificates of their several Claimt's being convicted on Inditment.

The Stock on No.1 consisted, 4 Milch Cows, 2 horses, 5 young Cattle, 12 Sheep, 6 Hogs, Utensils, grain in the Stock of different kinds. 6 Ton Hay. All these things were left on the Premises & taken in 1777. Part were sold by Vendue. Part plundered.

Stock on No. 2, consisted 3 horses, 1 mare & colt, 6 Cows, 6 young cattle, 1 yoke of oxen,, 13 Sheep, 7 Lambs, 7 Hogs, 50 Bushels Wheat, 8 Ton Hay. All this was plundered in 1777.

(18).

(19).

(20).

When the Claimt went to Burgoyne's Army, altho the old was at that time on the Premises. They left him nothing of any value.

THOS. FRASER appears.

& Confirms this acct., as given by his Bro. The Father William is so old & infirm that his attendance is dispensed with.

JOHN MACPERSON, Wits.

Knew all the Claimts. The whole Family were distinguished for their Loyalty from the first. The old man was always very Loyal.

Knew that they had a Farm at Johnstown.

Knew No. 2 very well. They owned 600 acres, but had improved only 200. Thinks about 30 acres Clear. There was a

good Stock. Horses, Oxen & Cows. Thinks the Father sold a good Deal of the Stock when he came to Canada.

DONALD ROSS, Wits.

Very good man

Knew No. 1. Near 70 acres Clear. There was a fine stock of Cattle there. Heard of their having Lands in Balston.

N. C.
October 30.

969. Case of JOHN MCGRUE, late of Tryon Co.

Claimt. says he was at Cote du Lac in the Fall of 83. Did not come down till Xmas.

(21).

Is a nat. of Scotland. Settled in America in 1763. Lived at Johnstown when Rebellion broke out. Was imprisoned 9 months in 1776. Joined the Brit. Army in 1777. Was under Sir John Johnson at Fort Stanwix. Servd till end of War.

Had a Lease from Sir Wm. Johnston. Had no Deed. Had it only from year to year. It was near Johnstown. There were 80 acres clear when he took it. He paid Rent to Sir John. He Cleared 9 acres. He says he had agreed with Sir W. Johnston that the Landlord would pay for the Improvmnts. It was to be settled by 2 Appraisers what should be pd.

Says he built a house with Sir Wm.'s Leave & Sir Wm. was

to pay him when he left it. Says it cost him £60 York.

Had a large Stock, no one in that part had more.

13 horses, 10 Cows, 4 Oxen, 5 Heifers, 40 Sheep, 6 Hogs, Utensils, grain of different kinds. All these things were seized in 77, & sold at Vendue.

DANIEL ROSS, Wits.

Knew Claimt's farm. It was Sir John's Land. A good Deal of it was clear. 100 acres Clear. How much Claimt. had cleared Wits. does not know.

Knew his Stock. It was a large stock. The stock was on the Place when he left it. (22).

CAPT. WM. FRASER, Wits.

Knew Claimt's Farm. There was a large Clearance but Wits. does not know the terms on which he held. There was a considerable Stock. He had a Partner of the name of Bennet. Speaks of his Loyalty & Services.

Claimt. on being called again says his Partnership was at an end before the War began. His Partner was concerned in the Improvements, was to have half & half in the Farm, but Claimt. says he himself had the largest share in the Stock. Ben-

net his Partner left the farm in 1776.

CAPT. THOS. FRASER, Wits.

Says he remembers Bennet went from the Farm before Claimt., but does not know when the Partnership was at an end. There was a large Stock. Witness when he knew the stock thought it belongd. to both.

N.b. Note. It seems as if there had been no Dissolution of Partnership & that some of the Stock belonged to Bennet, tho Claimt. was to pay for it & it was left in his Possession.

970. Case of DONALD ROSS, late of Tryon Co.

N. C.
October 30.

Claimt. says he was at work at the Cedars in the Fall of 83. Did not come to Montreal till 2 or 3 days before Xmas. (23).

Is a native of Scot. Came to America 30 years ago. Served last War. Lived at Johnstown, joined the Brit. in 1776. Was in Sir John's Regt. Served all the War.

Had $\frac{1}{2}$ a Lot of Land in Johnstown. Lease Land. Had no Deed, paid Rent from year to year, 15 acres Clear, built a house. had a Man & Colt, & Cow, Heifer, 5 Hogs, 2 Sheep, Cloathes, Utensils.

. Left all these things at home when he went away. They

were plundered by the Rebels because he went to ye Brit.

JOHN MAGGINIS, Wits.

Knew Claimt's farm. It was leased from Sir W. John- A good man.
stown. There was a good Piece cleared. He had some Stock.
Wits. cannot say exactly how much.

971. Claim of DAVID HUNTER, late of Albany Co.—Lodged in England. N. C.
October 30.

Claimt. says he sent a Claim by Major Jessup in 83.

Is a nat. of Ireland, came with his Father to America in 1774. Settled in Balstown, joined the Brit. in 1779. Served in Major Jessup's Regt. till end of the War. (24).

His Father & Mother had a Farm & Stock in Balstown, his Father died in 82 & his Mother in 83, leaving Frances the eldest

son, now in Balstown, Claimt. the 2nd Son John, who served on Board the Brit. Fleet, a Daughter, now in the States. His Father & Mother died without a Will. Supposes that his Brother is now in Possession of Land & Stock.

October 30.

972. Case of PHILIP CRISLOR, late of Tryon Co.

Claimt. says: He is a native of America. Lived in Tryon Co. When Rebellion broke out joined the Brit. in 1777 at Fort Stanwix, served first in Sir John's Regt., then in Col. Butler's, to the end of the War. Resides at New Johnstown. Produces Col. Butler's Certificate to his service & Loyalty.

(25). Had 50 acres at New —, Tryon Co. Purchased in 1769; of one Bather Nuskall. Gave £60 York Cury. for it. Had a Deed, left behind, cleared 30 acres. Made large Buildings. Had a Blacksmith's shop there, & a building for a Potash Work.

Vals. the Farm & buildings belonging to the Farm at £450 York.

Vals. ye clear land at £5 per acre. The uncultivated Land at £1.5. There are Rebels now in Possession.

Too high.

Vals. Potash House & Works, Kettles at £650.

There were three Kettles & Iron Ladles & other Iron Works, 30 large tubs, a Tub 12s. 2 Tun boiled Potash, 5 Tun not boiled.

Had a Blacksmith shop in the same place little Tools, 500 Weight of Iron, 200 Weight of Steel.

His Potash Works & Shop, & all his effects were sold at Vendue in 1777.

He had 12 Cattle, 25 Sheep, 30 Hogs, 5 Horses, furniture, farming Utensils very good. Had Merchandise worth £30. Paper Money to amount of £80 Congress Money.

JOHN SHELL, Wits.

Knew Claimt. at New Tarlock. He was always a Loyalist. Joined the Brit. Troops in 77. Served all the War.

(26). Knew his farm. He bought it before 70. 30 acres clear. large buildings. Vals. Clear Land £5 per acre. He built Pot Ash Work himself. It was a large Work. 2 or 3 Kettle, a good many Tubs. There was a good Deal of Potash left when he went away.

Had a Blacksmith Shop, very good Tools, a good deal Iron & Steel. Knew his Stock. 12 Cattle, 5 horses, 24 Sheep, Hogs, Good Farming Utensils. His House very well furnished. He left a little Shop & had Merchandise.

Some of his effects were plundered.

A good deal sold at Vendue. Some Rebels are in Possession of the Land.

Seems a good man. Is told to get Certificates of Sale.

973. Claim of RONALD MACDONELL, late of Tryon Co.

N. C.
October 31.

Claimt. says: He was about 20 miles from Montreal in the Fall of 83. Did not come down till just about the time that the Regiment was Discharged. He was on duty at ye ———

Is a nat. of Scotl. Came to America in the French War. Lived in Sir John Johnson's Land when the Rebellion broke out. Came with Sir John Johnson at first, & served all the War. Produces his Discharge last French War & this War. (27).

Lived on Lease Land of Sir John's. Charges nothing for Lease.

Lost 2 Cows, 1 Mare, 2 Heifers, 2 Yearlings, 1 Steer, 1 Bull, farming Utensils, Cloathes. Left all these things when he went away. Heard the Rebels took them.

JOHN CAMERON, Wits.

Knew Claimt's Stock. He had 6 Creatures & a mare & several farming Utensils. He left the whole behind him when he joined Sir John Johnson he came with him at first in the year 76. A good man.

He left them behind. The enemy had them.

974. Case of DUNCAN MURCHESON, late of Tryon Co.

N. C.
October 31.

Claimt. says he was at Le Chine in the Fall of 83. Staid there all the Winter.

Is a nat. of Scotl. Came to America in 1774. Settled with Sir Wm. Johnstown. Joined Sir John at first of Rebellion. Served as Sergeant. Served 3 years as Conductor in the Indian Department.

Had Lease Land 50 acres, was to have had a Deed. Cleared 14 acres, built House, Barn & Stable.

Had 4 Cows, 1 Heifer, 1 Bull, 2 Calves, 1 Horse & Colt, 4 Sheep, 5 Lambs, 10 Hogs, furniture, Utensils, Cloathing, Grain in ye Barn. Left on his farm when he joined Sir John first. taken by the Rebels. (28).

His Father was bringing him 20 guins. from Scotland. His Father was in North Car. He was taken Prisoner & died there.

JOHN MURCHISON, Wits.

Knew Claimt's Farm. Thinks 14 acres clear, took his farm in '73, thinks he had some creatures, 1 horse & Colt, 4 Sheep, 6 or 7 Hogs, Utensils. A good man.

Left all these things on his Farm when he went away. They fell in the Hands of the Rebels

975. Claim of JOHN MURCHESON, late of Tryon Co.

N. C.
October 31.

Claimt. says he was settled at Tarbonne in the Fall 83. Came to Montreal 2 or 3 days before Regt. was discharged.

Is a native of Scotl. Came to America 14 years ago. Settled on Sir Wm. Johnston's Land. Joined Sir John at first. Served all the War.

Had a Lease 50 acres. Had cleared 14 acres, had 6 horned Cattle & 1 horse, 5 Sheep, 7 Hogs, furniture, Utensils, of small Value. All left behind.

(29). DUNCAN MURCHESON, Wits.

Claimt. came to America with Wits. Settled at Johnstown. Had a Lease of 50 acres. Cleared 14 acres. Agrees in acct. of the Stock with Claimt. All was left behind. He was not quite in such good circumstances as Wits.

N. C.
October 31.

976. Claim of JOHN MURCHESON, JUN., late of Tryon Co.

Claimt. says he was at Montreal & La Chine in the Fall 83. Gave a Claim to his Commanding Officer, Capt. Duncan.

Is a nat. of Scotl. Came to America in 73.

Settled in Johnstown. Came with Sir John at first. Served all the War.

He had a Lease 50 acres. Built a Log house & cleared 12 acres.

8 Head of Horn Cattle, 1 Horse, 9 Sheep, grain, Utensils, furniture small.

Left all these things behind.

DUNCAN MURCHESON, Wits.

A good man.

Confirms the above acct. & testifies to his knowledge of the Truth. Resides in New Johnstown.

N. C.
October 31.

977. Claim of DONALD McDONELL, late of Tryon Co.

(30).

Claimt. says he was with a Detachment of his Regt. 18 miles from Montreal. Says he gave in a Claim to his officer, Capt. Angus MacDonell. Lives at Lot No. 2. 1st Township, 2nd Concession, New Johnstown.

Is a nat. of Scotl. Came to America in 73. Settled on Sir W. J. Land. Served all the War. Had 100 acres. Cleared 2 acres, built house & Stables, 1 Cow, 1 Heifer, Utensils & furniture, Grain.

DONALD MACGILLES, Wits.

Knew Claimt's Farm. He had cleared 2 acres. Had built

A good man.

a house, had a Cow & Yearling, with furniture & few Utensils. Left all behind. Wits. & Claimt. joined the Brit. Army together

N. C.
October 31.

978. Claim of ARCHIBALD GRANT, late of Tryon Co.

Claimt. says he was at Isle Au Noix & Montreal. Gave his Claim to Capt. Mackenzie. Produces Capt. Mackenzie's Certificate to this effect.

Is a nat. of Scot. Came to Am. in 74. Settled with Sir Wm. J. Joined Sir John at first. Served all the War. (31).

Had 100 acres. 6 acres Clear. Built a house & barn. 4 head of Cattle, farming Utensils, furniture, grain. Left all behind. Act. confirmed by 2 Wits. A good man.

979. Claim of JANET CALDER, Widow, late of Albany Co. N. C. November 1.

Claimt. says her Husband William Calder died 5 years ago. He was a Soloier in Sir John's Regt.

He was a native of Scotl. Came to America 14 years ago. Settled on Cartwrights Patent. Joined the Brit. in 79. Served several years till his Death. She came with him into Canada.

He died in Spring, 1782. Left 3 Children. She was at St. Martin in the Fall of 83 & the Winter. The 3 Children are now with Claimt. All young. She takes care of them. She lives on River Raisin.

Her Husb. had 150 acres on Cartwrights Patent. He had a Deed. A Lease for ever, paying 6d. per acre annually. Cleared about 12 acres. Built a house & Barn & Stable. Lost a Cart, grain of different kinds.

Acct. Confirmed by John Cameron, Wits. and John Mackay Good woman Wits.

980. Case of JOHN SNYDER, late of Albany Co. N. C. November 1.

Claimt. says he was at Mashishe in the Fall 83. Went from thence to St. John's. Afterwards went to New Johnstown. (32).

Is a native of America. Lived at Saratoga. Joined Capt. MacAlpine in 77. Enlisted with him. Was soon after taken Prisoner. Got home in the Winter. Left his home & came to Canada in 80. He was promised a Lieutenantcy by Capt. MacAlpine but could not get it. He therefore went & staid at Mashishe.

Had a Lease from General Skyler. No. 1.

Produces Lease from Philip Skyler to Claimt. of a Farm

Pt. of Lot No. 27, for ever, paying £4 York Cury per ann., dated 1769.

Built Log house & Barn. Cleared about 25 acres.

Had 112 acres in Palmerston. Produces Deed from Dirk No. 2. Lefferts to Claimt. of 112 acres in Considr. £44.16 York, dated 1769.

He had made no builds., but had began clearing, gave a Horse in pt. of paymt. & the rest in hard money.

Had a Stock in No. 1. Lost 3 Cows, 4 other Cattle, 4 horses. 8 Sheep, 7 Hogs., furniture & Cloathes. These things were taken in the year 1777 by the Rebels. When he returned from Imprisonment found his effects had been taken. (33).

LIEUT. LANSING, Wits.

Speaks very strongly in favour of his Loyalty & Character. Knew No. 1. A very good place, well improved. Heard of his having No. 2.

A very good man.

He had a good Stock on No. 1. He had Horses, Cows, Sheep, Hogs.

N. C.
November 1.

981. Case of FINLEY Ross, late of Tryon Co.

Claimt. says: He was in Sir John's first Regt. Gave his Claim to the Adjutant in 83., to be sent before Commrs.

Is a nat. of Scott. Came to Am. in 73. Settled in Sir Wm. J. Land. Joined Sir John at first. Has served all the War.

Had a Lease of 100 acres. Cleared 10 acres, built House, Barn & Stable.

(34).

A good man.

Lost 6 Head Cattle, Utensils, furniture. Wheat in the Ground. Some wheat & grain in the Barn. The rebels took them after he joined Sir John.

DONALD MACLEAN, Wits.

Knew Claimt's farm. He had cleared 10 acres. Had built a house, Barn &c. Knew his Stock. He had 6 Cattle, some farming Utensils. The Rebels had them.

N. C.
November 1.

982. Case of DONALD MCGILLES, JR., late of Tryon Co.

Claimt. says he was at Montreal in 83, gave his Claim to the Adjutant in Consequence of a regimental order.

Is a nat. of Scot. Came to Am. in 74. Settled on Sir John's Land. Joined Sir John at first. Served all the War.

Had some Lease Land 4 acres clear. built house & Barn.

1 Cow, 1 Ox, Little farm Utensils.

Left on the Place when he went away.

A good man.

Acct. Confirmed by Donald MacDonell, Wits.

N. C.
November 1.

983. Claim of HUGH McKAY, late of Tryon Co., Deceased.

(35).

His eldest son Wm. McKay appears.

Says his Father died last Summer, without a Will. He was Soldier in Sir John's 1st Batal. He delivered a Claim to the Adjutant. Claimt. is the only Son. His Mother is also dead. His Father was nat. of Scot. Came to Amer. 16 yrs. ago. Settled on Cartwrights Patent, had 150 acres. He joined Sir John in 80. Claimt came with him. His Father served till end of War.

Had a Lease on Cartwrights Patent. Does not know that he had the Deed.

Cleared 9 acres & built 2 Houses & Barn. Lost Cow & Calf,

furniture, some Grain. Left when they came away, the Rebels got it.

JOHN MACKAY, Wits.

Knew Hugh Mackay's Place on Cartwrights Patent. He had 9 acres clear, had a little Stock. Came into Canada in '80. Served in Sir John's Regt.

984. Case of PETER GRANT, late of Tryon Co.

N. C.
November 1.

Claimt. says he was in Sir John's first Batal. Was at La Chine in fall '83.

Is a nat. of Scot. Came to Amer. in '74. Settled on Sir Wm. J. Lands. Joined Sir John at first. Served all the War.

(36).

Had a Lease of 100 acres. Cleared 10 acres, built house, barn & Stable.

Lost 4 Cows, 1 Ox, 1 Heifer, Utensils, furniture. Left the things at Home when he went away. The Rebels took them.

JOHN McDONELL, Wits.

A good man.

Knew Claimt's Farm, 9 acres clear, saw 4 or 5 head horned Cattle.

985. Case of ABIGAIL LINDSEY, Widow of John Lindsey, Duchess Co.

N. C.
November 6.

Claimt. says she was at Sorell in '83 & all the Winter.

Her former Husband John Holmes was a native of America. Lived at 9 Partners. He came into Canada in '80, & joined Major Jessup. He was so persecuted he would not stay with the Rebels. Served till the Regt. was Discharged.

Claimt. herself came into Canada in the Spring '82. Her Husband was tried at 3 different times, fined 3 times, one £60. When he went away he left with Claimt. 1 Horse, 2 Cows, 10 sheep. The Rebels came & took them from her, because her Husband was gone to the Brit. Took all her furniture; small. Has 2 Children by her first Husband they are not at Sorell.

(37).

Produces Major Jessup's Certificate to her late Husband's Loyalty & service.

986. Further Evidence in the Case of DERBY LINDSEY, VI. Vol. 18 & 145.

Abigail Holmes gives the same acct. of Derby Lindsey's fam-

ily as the other Witness. But says it was time of the Peace before the old man came to Canada. He was always Loyal, & had been frequently imprisoned on that acct.

He had a large farm. He was turned off by the Rebels.

He had 3 Horses, 4 Cows, near 30 sheep. When he was turned off the premises he was obliged to leave all his stock & effects. Says the Rebels had them.

N. C.
November 6.

987. GEORGE HAWS, late of Ulster Co.

(38).

Claimt. says they left New York in July '83. Came to Canada with the other Loyalists, & continued at Sorell all that Fall & ever since.

Is a Nat. of Germany. Came many years ago to Am. Lived in Ulster Co. when Rebellion broke out. Lived on Leased Land.

In 1778 came to New York. Continued at New York. Lived with his Brother, who was a Butcher in New York. His family came in in '80.

Had a Lease farm of 100 acres. When he went away he left his stock with his Farm in 3 or 4 weeks; the Commit. came & took

N.B.--Name of
Urijah Haws
appear in
Anstey's list,
means Claimt.

an Inventory of his things & sold them. Sold 5 Cows, 4 Cattle, 2 Horses, farming utensils, cloathes. All sold at Vendue.

Lost a horse taken from him on his way to New York. Cloathes lost as his wife was sending them to New York.

Produces affidavit from Jane Harris sworn at Sorell to Claimt.'s Loyalty & that his Property was sold at Vendue in '78.

N. C.
November 6.

988. Claim of Jqs. HANES, late of Tryon Co.

(39).

Claimt. says he was at Le Chêne in Fall '83 & the ensuing Winter.

Is a Nat. of Germ. Came to America 23 years ago. Lived at Johnstown on the Mohawk. Came into Canada in '81. Three sons joined Sir John Johnson, 1 was killed; two others served till end of the War.

Came into Canada because the Rebels persecuted him. They would have taken his life if he had not came away.

Lives 4 miles from Montreal, but has land in 4 Township.

Had a Lease from Sir Wm. Johnston of 100 acres, Lease forever, paying Rent £6 pr. ann. Cleared 50 acres.

Built house, Barn, &c., planted an orchard.

Lost his utensils, furniture, 3 Horses, 3 Cows, 24 sheep, grain, 300 Boards. The Rebels took some, but his wife disposed of some & brought some to Canada.

CALEB PECK, Wits.:

Knew Claimt. He had 3 sons in the King's Army. Claimt. was always Loyal. He came in long before the War was over.

(40).

Knew his Farm. He had between 30 & 40 acres clear. He had 3 Horses & Cows & Sheep & a Wagon.

N. C.
November 7.

989. Claim of DONEL MCGREGOR, late of Tryon Co.

Claimt. says he was at Coteau de Lac in the Fall '83, & staid till Xmas.

Is a Nat. of Scot. Came to America 23 years ago. Lived at Johnstown. Joined in '77. Served till end of the War in Sir John's Regt.

Resides at the River Raisin.

Had a Lease farm of Sir Wm. Johnston. Lease forever, paying £6 pr. ann. Took ye farm originally between himself &

Peter Fenny, bought his improvmnts. 15 years ago. Gave £30 York for it. Had 20 acres Clear. Built House & Barn.

3 horses, 4 Cattle, 5 Hogs, utensils, furniture. Taken by the Rebels immediately after he went away.

PETER FENNY, Wits.:

Knew Claimt.'s Farm. Lease was first granted to Claimt. & witness, of 100 acres, years before the War. Claimt. bought witnesses share for £30. He pd. part, owes about £10. Cleared some afterwards. 20 acres clear in the whole. Had built house, Barn & Stable. Agrees in acct. of the Stock as given by Claimt. ^{(41).} A good man.

990. Case of SAMUEL HINDMAN, late of Charlotte.

N. C.
November 8.

Claimt. says he was at Chamble in '83. Staid there till he went to Bay of Chaleur.

Is a native of Ireland. Came to America in 1762. Resided at White Creek, Charlotte Co., bordering on Vermont, 10 miles from Fort Edward. Joined the Brit. in '77. Served Burgoyne's Campaign as Ensign in Queen's Rangers. Went off with the Genl. Despatches to Ticonderago the night before the Capitulation.

Came to Canada after Burgoyne's defeat. Afterwards went with Despatches for Genl. Haldimand & Lord Dorchester.

His residence was at Chamble. Three years ago went to Chaleur; is settled there.

His family are at Vermont.

Had 268 acres in Charlotte Co. bought of one J. Morien Scott at New York in 1774. Had a Deed but left it with his wife. She is now at Benington. Gave 20sh. pr. acre for it, York. Pd. part in paper mon., pt. in cash.

Cleared certainly 18 acres & began clearing a great deal more, 30 acres. Says it was never reckoned Vermont. One rebel Major, Major Webster, now has it. ^{(42).}

Vals it at £1,100 York Says he was there. The place was sold. He does not know by whom it was sold. ^{Q. If not fraud. Is told to get certificate of sale and the deeds.}

Lost 2 horses, 3 Cows, 2 Cattle, Hogs, furniture, utensils.

Capt. Mackrahin took these Things in '77, 2 Days after he left home. His wife was driven off the place. Says he is going to Vermont or his wife is coming.

Produces affdt. from one Robt. Caldwell in Chaleur Bay that Claimt, joined the Brit. Army. That he had a Farm which was reckoned good Land. Deferred for further Evid. ^{Seems a very suspicious character.}

991. KENETH MACDONELL, late of Tryon Co.

N. C.
November 12.

Claimt. says. He was at Isle au Noix in the Fall '83. Came to Montreal before his Discharge.

Is a native of Scotl. Came to Amer. in '73. Was settled at Johnstown. Came with Sir John at first; served till end of the War. Produces his Discharge.

(43). Had 50 acres of Land on the Mohawk; was to have had a Lease from Sir Wm. Johnston. Cleared 7 acres. Built house, Stable & Barn. 5 Cows, 1 Mare, furniture, utensils, wheat. Left all these Things on the Place when he joined Sir John.

JOHN MACDONELL, Wits.

A good man. Knew Claimt.'s farm, 50 acres. Had cleared 7 or 8 acres. He had 5 Cows, 1 Mare. Left all his Things on the place when he went away. In 1st Township.

N. C.
November 12.

992 JOHN MACGREGOR, late of Tryon Co.

Claimt. Says: He was at Coteau de Lac in the Fall '83.

Is a native of Scot. Came to America before last French War. Lived on a Farm of Sir Wm. Johnston's when Rebellion broke out. Came with Sir John at first. Served all the War. Produces his Discharge.

Had a Lease of 100 acres. Cleared 15 acres; built House & Stable.

Had 5 Horses, 2 Cows, 1 Heifer, utensils, furniture. Left on his farm when he went away.

DUNCAN MACARTHUR, Wits.:

(44). Knew Claimt's Farm. He had about 26 acres clear. He had horses & cows. Remembers 4 horses. He left all these things on his place when he joined Sir John. In 1st Township.

N. C.
November 12.

993. ROBERT GORDON, late of Tryon Co.

Claimt. says: He was at La Chine in ye fall '83. Gave in his Claim to his Commanding officer.

Is a Nat. of Ireland. Came to America 18 years ago. Was settled in Pensilv. when Rebellion broke out. Joined Sir John Johnson at Oswego in '77. Has served ever since. End of the War was a Seargt. Says he lived at Fort Pen; had saved £150. In 1776 went to New York & thence to Albany. He was impris-

oned. He had hired a house near Albany. He escaped from Prison, on which the Rebels went to his house & took all his Things. Took Cash in his desk £150 York Cury. Says it was in hard cash. They took a mare, 2 cows, hogs, furniture, hay.

Refers to Lieut.
McFall as Wits.
for him.

Says he had bought 30 stand of arms. Gave a great many of them away to Loyalists. Lost 4 or 5 which the Rebels had.

Evidence
deficient at
present.

Produces Sir John Johnson's Certificates to service. In 1st Township.

Deferred for further Evid.

N. C.
November 12.

994. FRANCIS CLARK, late of Tryon Co.

(45). Claimt. says: Was at Montreal in the Fall '83. Gave his Claim to his commanding officer. Produces Certificate to the fact-

Is a Nat. of Great Brit. Came to America at beginning of War before the Battle of Bunker's Hill. Went first to Pensilv., then came to New York, from thence went to Cherry Valley; joined the Brit. at Fort Stanwix in '77. Served till end of the War.

Brought some cloaths from home with him. Left them behind when he wen to New York. Whe he went to Fort Stanwix left a horse behind him at Cherry Valley.

Shoemakers Tools. The rebels got the horse & tools.

JOHN CALDWELL, Wits.:

Knew Claimt. at Cherry Valley; think in 1775 & '76. He had a horse & shoemakers tools. He joined the Brit. in '77, & left all these things behind him.

995. Claim of JOHN CALDWELL, late of Tryon Co.

N. C.
November 12.

Claimt. Says: He was in Montreal in '83.

Delivered his Claim to the Adjutant.

Is a Nat. of Scot. Came to America in 1770. Was settled in Cherry Valley, 12 miles from the Mohawk. Joined Sir John at Fort Stanwix. Served till end of the War. (46).

Had 50 acres Tenant Land. Bought the improvements of the Tenant in '75. Paid £45 York, 8 acres clear. There was a house & Pot Ash House in the Purchase. Was to have brought the soil right if War had not come on. Had 2 horses, furniture, utensils, hides.

FRANCES CLARK, Wits.:

Knew Claimt. at Cherry Valley. He had a Farm & Potash Work. Claimt.'s share was about 50 acres. There was a considerable Clearance. He had horses. 1st Township.

996. DAVID WHAILEN, late of New York.

N. C.
November 12.

Claimt. says: He was at Montreal in '83. Sent in his Claim to Captain Macdonell. Produces Capt. Macdonell's Certificate to the fact.

Is a Nat. of Amer. Lived at Kingsbury, Charlotte Co. Joined Genl. Burgoyne. After his defeat came to Canada. Joined Sir John Johnson. Served to end of War. Produces his Discharge.

Had 50 acres in Kingsbury. Bought 3 yrs. before ye War. Gave £8 for it. He had 8 acres clear. When he came away he left some farming utensils. Some corn harvested. Potatoes planted. 1st Township. (47).

Seems a fair
man.
No evidence
£15 or 20.

997. JOHN MACDONELL, SEN., late of Tryon Co.

N. C.
November 12.

Claimt. says: He was at Carleton Island in '83. Is a Nat. of Scot. Came 14 yrs. ago. Lived at Johnstown when Rebellion broke out. Served all the War in the 84th Regt. Produces his Discharge.

Had a Tenant farm 50 acres from Sir Wm. Johnson. 8 acres Clear. Built House. Had 5 Cows, grain, furniture, & utensils.

Left all these things behind when he joined the Brit. Army.

A fair man.

KENETH McDONALD, Witness:

Confirms the above acct.

Resides on Lot 14, 3rd Concess., 1st Township.

N. C.

November 12

998. ALLAN MACDONELL, late of Tryon Co.

Claimt. says he was in St. John's first Bataln.; gave his Claim to his Commanding officer.

His Claim was heard July 23 conditionally.

(48).

He is a native of Scotland. Came to America many years ago. Lived in Johnstown. Served all the War.

Fair man.

Had a Tenant Farm, 9 acres clear. Lost 1 horse, 7 cows, furniture, Utensils.

Acct. confirmed by Alexr. MacDonell. Lot 12, 1st Con, 1st Township.

N. C.

November 12

999. ALEX. MACDONELL, late of Tryon Co.

Claimt. says he was in Sir John's 1st Regt.; gave his Claim to his Commanding officer. Was heard in July last conditionally.

He is a native of Scotl. Came to America 15 years ago. Served all the War.

Had a Tenant Farm, 9 acres Clear. Lost a horse, 12 cows, utensils, furniture.

Fair man.

Acct. Confirmed by Allen Macdonell, Wits.:

Lives at Lot 15, 1st Conc., 1st Township.

N. C.

November 12.

1000. RODERIC MACDONELL, late of Tryon Co.

Claim was heard in July last Conditionally.

Claimt. is a native of Scotl. Came to America 15 years ago. Served all the War..

A fair man.

Had Tenant Farm 100 acres, Charlotte Co., 10 acres clear. Lost 1 Horse, 11 Cows, utensils, furniture.

Acct. confirmed by 2 Wits.

(49).

19 Lot, 2 Conc., 1st Towns.

N. C.

November 15.

1001. Case of ANGUS BETHUN, late of Alb. Co.

Claimt. says he did not give his Claim. to his Commanding officer. He was at Montreal in '83. His Claim was so little that he did not give it in to his officer but says he gave his Claim to Mr. Cuyler at that time.

Is a nat. of Scotl. Came to Amer. in '73. Lived with Capt. Macdonell in Tryon Co.; joined the Brit. in '75. Served first in

Indian Department, then in Sir John's Regt. Produces his Discharge.

Lost a mare, Colt & Cow.

Says he had been working & earned a Mare, Colt & Cow. Left them with one MacDougal when Claimt. went away at Duane's Bush; lost Cloathes. He was on his journey & left them at a house, when they were taken away.

RORY MACDONELL, Wits.:

Says Claimt. had a Cow, a Mare & Colt. Says the man with whom he worked gave them to him for his Labour. He left the mare & colt with MacDougal. He carried away nothing when he went away.

MacDougal staid in the Country. He was known to be a rebel from the first. (50).

1st Township.

1002. FINLAY GRANT, late of Tryon Co.

N. C.
November 15.

Claimt. says. He was at Point au Lac in the Fall '83.

Is a Nat. of Scotl. Came to America 14 years ago. Was settled on Sir John's Land. Joined Brit. in '77. Served till end of War. Produces his Discharge.

Had 100 acres Tenant Farm. Had cleared 12 acres. Built house & barn. Had 2 horses, 6 Cattle, 6 Pigs, Utensils, furniture.

He left them all when he went away. His wife did not bring anything away.

RONALD MACDONELL, Wits.:

Knew Claimt.'s Farm. He had cleared 12 acres. Settled there before the War. A good man.

Agrees in acct. of the Stock.

1st Township.

1003. FLORA LIVINGSTON, Widow of Seargt. Livingston, late of Tryon Co. N. C.
November 15.

NEIL LIVINGSTON, her only Son, appears:

Says his Mother is old & Sickly & not able to attend.

She lived at Coteau du Lac in the Fall '83. She was there or at the Cascades all the Winter. (51)

John Livingston, his late Father, was a Nat. of Scotl. He came to America before the War. Settled on the Delaware River. He joined Sir John Johnson at Oswego. Served all the War. Was a Seargt. He was drowned in the summer '83.

His mother & witness came to Niagara in year '80. Now re-No. 1. sides in Johnstown, 1st Township. His Father had 150 acres on Cartwright's Patent, tenant Land. He took it in '74 or '75. He cleared about 8 acres. He then went to the Delaware.

Had a grant of 100 acres from V. B. Livingston. This was before the War. He gave nothing for it, but at the same time he No. 2.

hired some other Land. 50 acres or more of Livingston for which he was to pay Rent. He had cleared 8 acres of the 100 acres given him. He kept both the Farms, No. 1 & No. 2, they were only 5 miles distant. His stock was on the Delaware Farm.

(52). 1 horse, 3 cows, 3 calves, 1 Bull, 9 Hogs, utensils, furniture. They were taken when his Father went away & sold by the Rebels. Wits. was there at the time.

ANGUS BETHUN, Wits.:

Knew John Livingston, deceased.

Knew No. 1. A farm on Cartwright's Patent. He had cleared some.

He went from thence to the Delaware. Had some land given him by Livingston. Had some on Rent. Cleared 7 or 8 acres. They had Stock.

Resides 1st Township.

N. C.
November 15.

1004. JOHN MACDONELL, from Cullacky, late of Tryon Co.

Claimt. says: He was at Osswegatchie in the Fall '83.

He is a native of Scot. Came to America in '73. Was settled at Johnstown. Joined at beginning of War. In the 84th Regt. Served all the War. Was discharged in '83. Produces his Discharge.

Had a 100 acres Lease Land. Cleared 15 acres. Built house & Barn & Stable. 2 horses, 1 Colt, 3 milch Cows, 3 young Heifers, utensils, furniture.

He left them when he went away.

(53). FINLEY GRANT, Wits.:

A good man. Knew Claimt's Farm. He had cleared 15 acres. Agrees in acct. of Stock. Resides No. 2 Township.

N. C.
November 15.

1005. Claim of RODERICK MACDONELL, from Glen Morrison, late of Tryon Co.

Claimt. says: He was 18 miles from Montreal in the Fall '83.

Is a Nat. of Scotl. Came to Am. '74. Settled on Sir John's Land. Joined Sir John at first. Served all the War.

A good man. Had a Farm. Had cleared 10 acres. Lost 2 horses, 1 Cow, furniture, utensils, Grain chiefly in ye ground. Donald Grant, Sen., Wits.: Knew Claimt's place, 10 acres Clear. Knew 1 Cow, 2 Horses of Claimt's.

N. C.
November 19.

1006. ANDREW MILLROSS, late of Tryon Co.

Claimt. says: He was at Montreal in '83, & delivered his Claim to Major Leake.

Is a native of England. Came to America in '73. Was settled in Johnstown when Rebellion broke out. He was imprisoned

& persecuted, but did not leave his Farm till '80. Then came to Canada. Served in Sir John's Regt. till end of the War. Produces his Discharge. Now lives in Johnstown, 2 Township.

Had 200 acres Lease Land. Had 100 acres on Lease himself. Took the Lease in '73; bought the other 100 acres in '75. They were also on Lease; paid £70 York. (54).

He had cleared about 9 acres of his own Lands. There were 27 acres Clear on the Land he bought.

1 mare, 3 Cows, 1 yoke of Oxen, 3 sheep, furniture, utensils, Considerable quantity of Carpenters' Tools.

Says he left all these things on his Farm when he went away.

Produces an affidavit from Thomas Haller sworn before Capt. Anderson, at New Johnstown, to Claimt's property as above stated, and to the sale of the Lands under Confiscation.

The Witness was not able to attend on acct. of the Illness in his Family.

ROBT. ROBINSON, Wits.:

Knew Claimt.'s Farm. He had 200 acres, 100 acres on Lease. He purchased the other; he took himself on the purchased Land near 30 acres clear. He cleared 10 on his own Land. Stock, he left all behind when he went away. Seems a very fair man.

1007. Claim of PHILIP IMPEY, SEN., Tryon Co.

Claimt. says: He was at Montreal in '83. Was in the 1st Batal. Gave his claim to Lieut. Conally to be sent home to England, in consequence of a Regimental order. N. C. December 6, (55).

Is a native of America. Lived on Mohawk River when the Rebellion broke out. He had always declared in favour of Brit. Govnt., tho' he signed one Rebel Association, but he was disarmed by the Rebels as they found he did not approve their principles. He was forced away from his Home in the year 1777. All his sons except 2 small children were in the King's Troops. He had six sons in the King's Service. Claimt. came to Canada with Sir John Johnston when he came up to the Mohawk River

about the year '80. He could not get away sooner. Served himself afterwards in Sir John's Regiment, first Battalion. Produces his Discharge. Now lives at Johnstown, 2nd Township.

No. 1. Had 600 acres in Glens Purchase on the Mohawk. Produces conveyance from Archibald Kennedy & J. Mallett to Claimt. of a Tract of Land part of Glens Purchase, containing 1,173 acres, in Considn. of £1,000 York Cury., dated 5th Nov., 1773.

Says he paid £575 of the Purchase Money. Produces Receipts. N.b.—There is a Receipt indorsed for the Whole. Claimt. says that Kennedy took a Mortgage of the Premises back to secure the purchase money. (56).

Claimt. had parted with all but 600 acres.

He made considerable improvements after he bought it. Cleared 40 or 50 acres. Built a frame house. Had prepared materials for a grist mill.

Claimt. understands that Capt. Kennedy & Mr. Watts, who acted as agent for Mallet & Kennedy, have got the lands again.

Claimt. does not know where Capt. Kennedy now is. Thinks the whole farm with improvts. worth £1,000 York.

No. 2. Had 60 acres in Stone Araby had been Long in Possession.

Produces Conveyance from Adam Impey to Claimt. of 62 acres in Stone Araby in Considn. 5 Shils., dated 1752.

He cleared the whole of this Place & built a framed House & Barn. Had a fine orchard.

Vals. it at £600 York. Was offered £500 for it.

The House & Buildings were destroyed by the King's Troops.

Claimt. had given a Bond & Judgment for £100 on which his creditors got Possession of the Land, but the State afterwards took it & made sale of it.

(57).

Had the 3 negroes & personal Estate mentioned in the Schedule. It was seized by the Commrs. of Forfeiture in the Fall of 1777 & was sold that year.

Seems a good man.

He produces an acct. of the Sale of his Things at Vendue drawn up by a Son in Law of Claimt.'s who was present at the Vendue. With the prices for which they sold.

Sir John Johnson Confirms this acct. of his Property & Certifies to his Loyalty & good character.

Claimt.'s Debts £209 York Money.

December 7.

1007. Claim of JAMES HOFFTALIN, late of Albany Co.

Claimt. says: He is a native of America. Lived at Hillsbury near Neshcat Haw, Albany Co. Joined Butler's Rangers in the year 76. Served all the War.

Had 150 acres in Sussex Co., New Jersey. His Father bought them many years ago. His Father died 40 years ago. They came to him on his Father's death. He was in Possession till he went to Albany Co. He then left his Brother as his Tenant.

(58).

40 acres were clear. There was a Log house. Clear Lands sold at £5 York Cy. pr. acre. The Rebels have taken the Lands. Says they turned his Brother off.

Has heard it was sold as forfeited by Claimt.

Seems a fair man.

He had some Stock on his Place at Albany, the Land was not his own. He was obliged to leave his Stock, 2 horses, 3 Cows, 10 Sheep, taken by rebels. Left Utensils, furniture, when he went away.

Now settled near Niagara.

N. C.
December 7.

1008. Claim of ISBEL MACBAIN, Widow of Andrew Macbain, late of Tryon Co.

Claimt. says: She resided at St. John's in the Fall '83. Lives there now.

Her Husband was a native of Scotland. Came to America in 1774. Claimt. came with him. They took Lands on the Mohawk.

Her Husband joined the Brit. in 76. He served in Sir John Johnson's Regiment till discharged for sickness. He was taken Prisoner as he was coming to fetch his Family. He broke Gaol & made his escape.

Claimt. came the year after, during the War. Her Husband died at St. John's in 1783, leaving 2 Children both with Claimt. both Infants. (59).

He had some Lease Lands. Her Husband had not Cleared any of the Lands, but he was to have leave to Continue there.

They lost 2 Cows, 1 Bull, 2 Oxen, furniture, Flour & Wheat 14 Bushels.

Claimt. was driven from the Place by the Rebels & obliged to leave all these things.

1009. Claim of ISABEL FRASER, Widow of Simon Fraser, Deceased, late of Albany. N. C. December 19.

Wm. Fraser, eldest Son of Simon Fraser, decd. appears.

Says this is a Claim put in for his Father's Estates by a friend of the Family & was put in in the name of his Mother. Says his Father died without a Will, leaving Isabel his Widow & eight children. Witness is the eldest, the rest of the children are with him. 5 were Infants in the Summer of 84. All agree he should act for them.

The late Simon Fraser was a native of Scotl. Came to Amer. in 73. Was settled at Mapletown, Albany Co. when Rebellion broke out. From the first he sided with Brit. Govnt. Collected many persons who came to an agreement to join the Brit. Troops as soon as they could. He joined at Skeensboro in July 77. Served till he was taken Prisoner at Bennington. He died in Albany Gaol. (60.)

Witness joined the Brit. Army in 77. Served in Sir John's Regt. as Lieut. has now half pay. His Mother came into the Province in 84. Witness was himself at Cataragui in the Fall 83 & the ensuing Winter. Resides at Coteau de Lac. Claim admissible for Claimt & brothers & sisters.

Produces Letter from Judge Fraser of the active & zealous Loyalty of Simon Fraser decd. & of the sufferings of himself & family on that acct., and gives his opinion of the truth of the Acct. of Losses set forth in the Schedule.

Produces Certificate from Col. Campbell to Simon Fraser's services & of his sufferings by which his Death was as Col. Campbell thinks occasioned.

His Father had 160 acres at Mapletown, Leased Land, taken of Alexr. Colden. Lease for ever at 1s. an acre Rent. Taken in 74. Most of it Clear when he took it. He bought the improvements. Paid £240 York for them. He cleared about 12 acres afterwards, in the whole 124 acres clear. (61.)

The Title was under New York Govnt. His Mother has sold 100 acres of it. 60 acres of the best part she could not dispose of. This had been taken away on the Division of ye township Mapleton & Bennington in the year 1775. There was a Dispute about boundaries.

His Father had, 2 Yoke Oxen, 1 Yoke Small Oxen, 6 Cows, Calves, Heifers. Altogether about 20 head, Horse, Mare & Colt. 24 Sheep, Utensils, Some furniture, Corn & Hay in Stock.

All taken from the Premises after the Battle of Bennington. His Father was then a Prisoner in Bennington. They were taken on acct. of his having joined ye Brit. Army.

December 24.

1010. Case of WILLIAM GRANT, late of Balstown, Albany Co.

Claimt. appears & being Sworn saith :

He is a nat. of Scot. Came to America 17 years ago. Was settled at Balstown.

(62.) In 1776 he was imprisoned on acct. of his Loyalty, kept 9 months confined, joined the Brit. Army in 77. Served in Major Macalpine's Corps. Produces his Discharge in 83. Lives at Oswegatchu.

He had 279 acres in Balstown, purchased in 73, of Gasport Funday, at 2 dollars per acre. Had not paid for it & it was mortgaged back again for the whole purchase money. Cannot say how much was clear. There was a Log house. Has heard it was sold at Vendue. Says it was sold in 77. On recollection says there were 15 acres clear. There were no Clearances when he bought it.

Had 3 Cows, 3 Calves, a Yoke of Oxen, 1 Mare, 3 Colts, 2 Heifers, furniture, Utensils, Carpenter's Tools, Grain in the Stack.

Left all these Things on his Farm when he joined the Brit. They were seized & Sold at public Vendue.

Produces Deposition by James Robinson & James Macylemoile to the Truth of the above acct. Taken before Judge Fraser, Oct., 83.

N. C.
December 29.

1011. Claim of ISAAC YUREX, late of Chester Co., New York. Lodged in England.

Claimt. says: He was at Sorell in the Fall 83, and all that Winter, from thence went to Cataraqui.

(63.) Is a native of America. Lived at North Castle when Rebellion broke out. He came to New York as soon as the Brit. Troops got Possession of it. He was so much distress on acct. of his having been of the King's Party that he was forced to leave Home. Continued at New York till the Evacuation worked at the King's Stores. After Evacuation came to Canada. Now lives at Bay of Quinty.

He had 23 acres in North Castle, bought a little before ye Rebellion, of Nathl. Courtland, had a Deed. Gave £70 York Cury. He built an House & planted an orchard, 1-2 was Clear when he bought it. He did not want to clear any more. The Land has been taken Possession of by the Rebels.

Vals. it at £100 York. Says it was worth double. Lost 2 mares, 2 Cows, 6 Sheep, Saddles.

He left these Things on his Place when he joined the British.

Produces Deposition from Isaac & Solomon Osser, taken before Michl. Grass at Cataraqui to the truth of Claimt's acct. of Losses.

Says he is not yet settled at Bay of Quinty, was this year before last in the the State of New York. Came from there this Fall.

Michl. Grass says he looks upon Claimt. as a very honest good man. Knew he had a good Farm at North Castle. His children are now at Cataraqui. Wits. cannot form a* decided opinion whether he means to Continue in this Country. Thinks if he could recover his estate at North Castle he would return, but says he has Lands here. February 20.
(64).

Further Evidence in Case of WILLIAM SCHERMERHORN, v. January 4. Vol. 21, f. 117.

SIMON CLARK, Wits.

Leaves several Papers that belonged to the late William Schermerhorn. The late Wm. Schermerhorn lived at his House at Montreal, left the Papers there. Witness knows nothing of his property.

There appears a List of above 100 persons as having taken the Oath of Allegiance to his Majesty; administered by Capt Schermerhorn & agreeing to Service, dated March, 1777.

Produces a Paper signed by 60 persons at Normans Kill, May 24, 1780, seemingly to request that Schermerhorn might be one of their officers.

Produces a List of 60 persons indorsed as a List of Persons engaged by W. Schermerhorn, July, 1780.

Produces a Copy of an engagement on the part of Wm. Schermerhorn binding himself to the whole value of h's estate to give Satisfaction to persons who would enlist to serve his Majesty. July, 1780. (65).

Produces Paper of Conveyance from Frederic Wormer to John Hollomber of 60 Morrisons on Patroons Land in 1767, with Indorsement to Wm. Schermerhorn.

Produces Copy of Genl. Burgoyne's Orders Aug., 77.

Major Jessup certifies to his Loyalty very strongly, heard he had a farm on Rancellors Manor at Halleback and a good stock.

Witness remembers him serving with Genl. Burgoyne.

1012. Claim of HENRY HOVER, late of Tryon Co.

N. C.
January 10.

Claimt. says He was a Soldier in Sir John Johnsons 1st Batal. Was at La Chine in the Fall 83, gave in a Claim to Capt. Darby.

(66.) Is a native of Hanover, Came to America in 1753, Served the last French War. Lived on the Mohawk River, when Rebellion broke out. Did all he could for the King from the first. Joined Sir John's Battalion in 1780. Had five sons in Sir John's Regt. Produces his Discharge.

Produces Certificates from Major Gray of Claimt. & five Sons carried arms for his Majesty & to his good Behaviour.

Now lives in 2nd Township.

Had 100 acres Lease Land on the Mohawk, Leased of Major Fundy, Lease for ever, paying £6 York per an. Had cleared 10 acres, built house, & barn, had 3 horses, 2 Cows, 1 ox, 2 Heifers, 9 Sheep, Loom, farming Utensils.

A good man. These things were all taken after he went away & joined the Brit.

N. C.
January 10.

1013. Claim of GEORGE BENDER, late of Tryon Co.

Claimt. says: He was in Sir John Johnson's 1st Batal. Was at Cote du Lac in 83.

Is a native of Germany, came to America many years ago. Had Lands from Sir Wm. Johnston. Joined Sir John J. in 77. Served all the War. Produces his Discharge, lives in New Johnstown. Suffered very much from illness in the Woods where he came first to join the Brit.

(67.) Had 100 acres lease Land. Took it about 73. Cleared 15 acres, built house & barn. Lost 3 horses, 2 Oxen, 2 Cows, 5 Hogs, Utensils, furniture. Left all these Things when he went away.

HENRY HOVER, Wits.

Knew Claimt. He was always Loyal. Knew his farm. It was leased of Sir Wm. Johnson. He had a pretty Clearance & an orchard. 3 horses, 2 Oxen, 1 Cow, 1 Heifer, had things Comfortable about him.

N. C.
January 11.

1014. Claim of DONALD MCARTHUR, late of Tryon Co.

Claimt. Says: He was in Sir John's Regmt. Gave his Claim to the Adjutant in the Fall 83. Confirmed by Certificates

from Capt. Mackenzie.

Is a native of Scott. Came to America in 75. Produces Certificates to his Character on leaving Scotland, in May, 1775. Came to New York that year. Settl on the Mohawk, joined the Brit. in 77, at Fort Stanwix.

Served all the War. Produces his Discharge.

Purchased
after rebellion.

Had 100 acres on the Mohawk, bought of Isaac Low for £20 in 1775. Cleared 14 acres, 3 Cows, 2 Calves, 1 Ox, furniture, Utensils.

JOHN MACARTHUR, Wits.

(68.) Says his Father came to America in 1775, joined Sir John Johnson in 77. He purchased Lands on the Mohawk of Isaac

68a AR.

Low in 75. Cleared a good deal. When he joined the Brit. left his Stock behind.

1015. Claim of ISRAEL, RICHARD, & FARRINGTON FERGUSON, N. C.
late of Albany Co. January 11.

Israel Ferguson appears & on being Sworn saith: He and his 2 Brothers were at at St. Johns in the Fall 83. All in the King's Rangers.

Are natives of America, Lived near Fort Edward. Had a farm in Partnership, lived near each other. Israel joined the

Brit. at Skeensboro in 77. Richard joined in 78, then very young. Farrington joined in 79. Then an Infant. All served till end of the War.

Now live at the Bay of Quinty.

They had settled on Jessup's Land in Jessupsborg in 1774, which they quitted after — some improvements. Then went to Camerons Neck. They cleared between 8 & 10 acres.

They had 300 acres on Cameron's Neck, Albany Co.

They had an agreement for a Lease from Govr. Robinson in 75, before the War broke out, settled upon ye land. When witness left it they had cleared 60 acres. Before he went away 2 horses taken. When he went away he left the Things mentioned in the Schedule on the Lands. His younger Brothers would have joined the Brit. when he did but were too young, only 13 & 12.

(69).

After Israel went away his Mother & Sisters & one of his Brothers were thrown in Gaol. She came into Canada as soon as she was released. His Father came into Canada in 78.

Israel Ferguson is authorized by all the Family to receive what may be allowed for their Losses.

Produces a release from his Father to show he gives up all his Right to Compensation to his Sons, Israel receives $\frac{1}{2}$ Pay as Good people.

Lieut., Richard as Ensign.

LIEUT. PHILIP LANSING Wits.:

Knew the Family. Remembers the Father employd in carrying Despatches of Consequence, giving an acct. of the Rebel Army to Canada in the year 1776. They were a very Loyal Family. Israel & his 2 Brothers served in the Rangers.

The Mother & Sisters were imprisoned at Albany. The whole Family came as soon as they could get away into Canada.

They had Cattle & Various Things taken from them by the Rebels.

LIEUT. WALTER SUTHERLAND, Wits.

(70).

Knew all the three Brothers & the Father. The whole Family were Loyal. The Brothers all served. They had a Farm on Cremmes Neck. They had it before the Rebellion.

Witness was at the Place in 78. Thinks there were 40 or 50 acres Clear.

They had very good furniture & Utensils, & a good Deal of it.
Speaks of a fine Yoke of Oxen & Cows.

N. C.
January 11.

1016. Claim of DUNCAN McINTIRE, late of Tryon Co.

Claimt says: He was at Sault de Recollect in 83. Is a native of Scotl. Left Scot in 75. Produces Certificate to his Character, 28th May, 1775, by the Minister & others.

(71). Came to New York in the Summer 75. Settled on Sir John Johnson's Land. Came to Canada in the year 80. Served till end of War. Sent three Sons into the Army Service. 2 went at first. One was killed at Fort Stanwix. He was himself too old to go into ye Army. Staid on his Place as long as he could. He was afraid of Staying any longer, as he was a Tory. Now lives on the River Raisin.

Had a promise of a Lease of 100 acres. There was a clear-ance of 30 acres which he purchased, he gave 21 guins. for Im-provements, of all kinds. He had 9 head of Cattle, 3 horses, 16 Hogs, 6 Sheep, furniture, utensils.

A good man
but O.

Left all these things on his Place when he went away.

HUGH CHISHOLM, Wits.

Knew Claimt's Place. He had 30 acres clear. He pur-chased it after Beginning of Rebellion. Knew his Stock. Agrees with acct. given by Claimt. His Wife disposed of some. All the Family are now here. They were all very Loyal. Claimt. had a Son killed at Fort Stanwix.

N. C.
January 12.

1017. Claim of PETER FITZPATRICK, Tryon Co.

Claimt. says: Was in the 2nd Batalion of Sir John's Regt. He had been confined in Albany Gaol, tried & Condemned to die by the Rebels as a Spy. Got released after ye Peace. Got here in the Fall. Heard the Claims were gone to England when he came.

(72). Is a native of Ireland. Came to America in 1766. Lived on the Mohawk when Rebellion broke out. Served at the first of the War. Then employd in secret service. Afterwards servd till end of War. Produces Discharge from 2nd Battalion.

Seems a
good man.

Had 50 acres given to his Wife by Col. Guy Johnston. She had been a servt. of his, had 14 acres clear & orchard. Built small house, 2 Cows, 1 Mare, 4 Hogs, furniture Utensils.

Sir John Johnson confirms his acct.

N. C.
January 12.

1018. Claim of JOHN McNAUGHTON, late of Tryon Co.

Claimt. Says: He was at Montreal in 83. Gave his Claim to ye Adjutant.

Is a nat. of Scot. Came to America in 75. Rebellion had began when he came. Went & settled on the Mohawk. Had

Lands from John Glen, 200 acres. Was to pay £20 York per 100 acres; whenever they could pay. Cleared 10 acres, joined the Brit. in 77. Served all the War. Produces his Discharge.

Had 10 acres clear on the Mohawk, 3 Cows, 1 Bull, furniture, Utensils small.

1019. Claim of EWEN McLAREN, late of Tryon Co.

N. C.
January 12.

Claimt. Says: He gave his Claim to his Commanding Officer in 83.

He came to America in 75. After the Rebellion began, settled in Tryon Co. joined in 77. Served all the War. (73).

Had 250 acres. Bought of John Brown. Was to pay £30 York per 100 acres. Cleared 3 acres. 1 Mare, 2 Cows, 1 Heifer, Utensils, furniture. Left all behind when he went away. A very good man.

Says New York was in the Rebels Hands when they arrived. They could not help themselves not having money to return.

1020. Claim of DONALD MACNAUGHTON, late of Tryon Co.

N. C.
January 12.

Claimt. Says: He is now settled on the River Raisin. He was out of the County on a visit into ye States when the other Loyalists sent their Claims. As soon as he returned sent a Claim to Mr. Craigie. He belonged to Sir John's first Battalion. Gave his Claim to his Captn.

Is a native of Scotland, came to America in 75. Settled on the Mohawk. Joined the Brit. in 77. Servd. all the War.

Had Lands on the Mohawk, took them up after the Rebellion began, 100 acres. Cleared 5 acres, 1 Cow, 1 Mare, Utensils, furniture. Left them when he joined the Brit.

Rejected on a personal examination.

1021. Claim of SILAS HAMBLIN, late of Albany Co.

N. C.
January 14.
(74).

Claimt. says: He was at Sorell in ye Fall 83. Is a native of America, lived in Albany Co. when Rebellion broke out. Joined the Brit. in 1776. Served all the War. Produces his Discharge. Lives at Yamaska.

He lived at Saratoga. Had agreed for Lands there & had carried Stock upon them. Had a Yoke of Oxen, 2 Cows, 3 young Cattle, some Wheat & Hay, 4 Hogs, Utensils & furniture.

He had had Possession of these Lands some time but not having made any compleat agreement, he charges nothing for them. A good man.

Produces Certificates from Major Jessup, on the back of his Discharge to Claimt's services & having been employed in a Confidential service of Danger which he executed to Major Jessup's Satisfaction.

Knew that Claimt. had a Yoke of Oxen & some Stock.

N. C.
January 15.

1022. Claim of DAVID STUART, late of Charlotte Co.

(75). Claimt. Says: He was at Sorell in ye Fall 83. Is a native of Scotland. Came to America in 57. Lived at Fort George when Rebellion broke out. Was from the first a friend to the King's people. Assisted in Piloting parties of Loyalists. Left his home when Burgoyne was taken. Was going to join him. Was taken Prisoner. Kept 12 months confined, got into Canada in 78. Brought his family with him, now resides at Sorell.

Had 100 acres Lease Land at Fort George, lease for ever, at £5 York Cury, had not got the Lease, but was to have had it. Had been in Possession several years before Rebellion, had 16 acres clear, built house & Stable.

Had 1 Yoke Oxen, 4 Cows, furniture, Utensils. Left them

on his Place when he went away.

JOHN JONES, Barrack Master, Wits.

Knew Claimt. He was always Loyal. The Scouts of the Loyal Party used to rendezvous at his House. He was very serviceable in giving them Assistance.

He went within the Brit. Lines on acct. of his Loyalty. Heard of Improvements.

A good man. He had 100 acres from Witness. He had been sometime upon the Land. He had cleared a good Deal. He was very diligent.

He had a pair of Oxen, 2 or 3 Cows; besides young Cattle.

N. C.
January 15.
(76).

1023. Claim of ISABEL MACLEOD, late of Tryon Co.

Claimt. says: She came to this Province years ago. She came in the Fall 83. She was unwell & could not come sooner. Brought 6 young Children, all Infants. All live with their Mother at New Johnstown.

Her late Husband Malcolm MacLeod, had been a soldier last French War. Joined Sir John Johnston at first, intending to come to Canada. He was so old that he could not go on but returned back. He was put in Gaol on acct. of having joined Sir John Johnson.

He used to harbour Scouts & give them all assistance he could. He died in 78.

He had some Tenant Land of Sir William Johnston. Had cleared 16 acres.

Furniture, Utensils, Small value, corn in the House, 30 Bushels, Sugar, Leather.

HUGH MUNRO, Wits.

Knew the late William MacLeod. He was very Loyal. Joined Sir John. Went till he could go no further. Thinks his Death occasioned by his suffering from his marching & Imprisonment. His Children were all Infants. Came into this Province soon as they could.

(77).

Wm. MacLeod had 16 acres cleared & well fenced. Thinks Claimt. very proper to have what was to be allowed, & has no doubt but that she will distribute it properly.

1024. Claim of DONALD MACKAY, late of Tryon Co.

N. C.
January 15.

Claimt. says: He belonged to Sir John's 1st Batal. Gave his Claim to Capt. Mackenzie.

Is a native of Scotl. Came to America in 73. Was settled on Sir Wm. Johnston's Land when Rebellion broke out. Joined Sir John at first, served all the War. Produces his Discharge.

Had a Smart farm of 100 acres, 12 acres Clear, built house,

Barn & Stable.

Had 1 Horse, 3 Cows, 2 Calves, grain in the ground, Utensils, furniture. Left all these Things on his Place when he joined the Brit.

Produces some Paper Money, old & new, about 60 dollars.

A good man.

Resides at New Johnstown.

HUGH MUNRO, Wit.

Knew Claimt's Place. He had 12 acres Clear. Agrees in the acct. given by Claimt. of his Stock. Says he joined Sir John Johnson in 76. Served all the War.

(78).

1025. Claim of JAMES GLASFORD, Tryon Co.

N. C.
January 15.

Claimt. says he was at Mashishie in 83.

Is a nat. of America. Lived at the Susquehana when Rebellion broke out. Came into Canada as a Loyalist in 79. He could not stay in his own Country, having always declared himself in favour of Brit. Govnt.

He had frequently assisted Loyalists. He assisted Col. Butler & the Indian Party under him. Now resides at Mashishie.

He had taken up 100 acres Land in 74. He had not paid,

but had taken Possession & made a Clearance of 8 acres. Built house & Barn. Lost 1 Mare & Colt, 1 Cow, 4 Sheep, furniture. Utensils, left behind when he came to Canada.

WILLIAM MACGEVAH, Wits.

Knew Claimt. when he lived on ye Susquehana. He was always Loyal. Left his home & came with the other Loyalists into Canada in 78. He had a considerable Clearance on the Susquehana, 2 houses & a Barn, built before ye Rebellion.

He had a considerable Stock.

A good man.

1026. Claim of WILLIAM MACGROAH, late of Tryon Co.

January 15.
(79).

Claimt. says he is a nat. of Scot. Came to America in 73. Was settled on the Susquehana when Rebellion broke out. From first declared in favour of Brit. Govnt. He was obliged to leave Home. Came to Niagara with the other Loyalists in 78. Now lives at Montreal.

Had taken up 100 acres on the Susquehana, had cleared 12 acres. Built house & Barn. Left his furniture & Utensils. All his Crop was gathered.

JAMES GLASFORD, Wits.

Knew Claimt. He was very Loyal always. Came with the other Loyalists to Canada in 78.

He had a Clearance of 11 or 12 acres. Left his furniture & things behind him when he came away.

N. C.
January 16.

1027. Claim of ADAM DEAL, late of Pownal Vermont.

Claimt. says he was at Catarauqui in 83.

Is a native of America. Lived at Pownal, joined the Brit. in 77. Served till end of War. Produces his Discharge.

Now lives at Masisco Bay.

(80).

Had 45 acres in Pownal, purchased of one Osborne, purchased it for £41 York, paid most of the money for it. Says his Title was under New Hampshire Govt. There were 16 acres clear when he bought it. He cleared 10 acres more. 2 horses, 2 Cows, 3 Steers, 2 Calves, 6 Hogs, Utensils of small value.

HERMANUS BEST, Wits.

Knew Claimt. He was always Loyal. He joined the Brit. Army in 77. Went with Wits. Knew he had a farm at Pownal. He bought it before the War. One Gardiner is now in Possession. Got it during the War. Understood he left a Stock behind him when he joined the Brit.

N. C.
January 18.

1028. Claim of DANL. PRENTICE, late of Tryon Co.

Claimt. says. He was in Sir John Johnson's 2nd Batal. Sent a Claim by Capt. Leake in '83.

Is a native of America. Lived on Sir John Johnson's Land, when Rebellion broke out. Came to Canada in 1780. Says he was imprisoned & could not come sooner. Joined Sir John's 2nd Batt. in '80. Served 3 years. Produces his Discharge.

(81).

Had a farm of 130 acres hired of Sir John Johnson. Taken some years before ye Rebellion. Cleared 30 acres.

Lost 5 Cows, utensils, furniture. Left on his Farm when he went away.

Sir John Johnson certifies that Claimt. had a Lot of land from him, where he had made considerable improvements. before the war & to his Loyalty.

N. C.
January 19.

1029. Claim of JOHN GRANT, late of Charlotte Co.

Claimt. says. He was at St. Johns in the Fall '83.

Is a nat. of Scotland. Came in '75. Came from Scotland in the summer. Went to New York. Went to Albany & so to Charlotte.

Took Possession of Lands near Fort Edward. Had 3 acres clear. Joined Burgoyne at first, served afterwards 4 years in Major Roger's Rangers.

Resides on River au Raisine.

1030. Claim of CHRISTIAN CAMERON, late Widow of Donald Ross. N. C.
January 19.

Claimt. says she came from the Colonies after ye war was over, but has 2 Infant Children who are now on the River au Raisine. The eldest, Ann Ross, lives with Finley Ross, her Brother, by Donald Ross's first Wife. The second, Mary, lives with Claimt., Alex. Ross. Donald Ross was a native of Scotland. Came to America in '63. Was settled on Sir John's Land when Rebellion broke out. Joined the Brit. at first; served about 4 years. Was at Fort Stanwix. Got an illness there & died after his Return to Canada. Left a Widow, the Claimt., now the Wife of Wm. Cameron. She never came into Canada till the war was over. (82).

FINLEY ROSS, his eldest Son, now under 21 years of age. He appears. Says he came into Canada in the year '80. His Father & elder Brother since dead, being in the Army. Witness staid

to take care of the rest of the Family. He was then very young. They left their Home on acct. of their Persecutions. His Mother in Law & 2 sisters staid behind.

His Father had 100 acres Tenant Land on Sir John Johnson's Estate, taken in '63. He had cleared 14 acres, built house & Barn.

Lost 1 Sheep, 1 Hog, 2 Cows.

Finley Ross now lives on the River Raisine. The whole to be paid to him for himself, 2 sisters & younger Bro. A very fair
young man.

DUNCAN MACDONALD, Wits:

Knew the late Duncan Ross. He was very Loyal. Joined the Brit. in '76. Served till his Death. Left five children, Finley, Alexr. & 3 Daughters. All children when he Died. Knew his farm. He had a good clearance. Thinks 14 acres. (83).

One of the Daughters is married to Duncan Macgregor who lives on Caldwell's Manor.

1031. Claim of BENONI WITTSE, late Albany Co.

N. C.
January 22.

Claimt. says he was at St. Johns in the Fall '83. Is a native of America. Lived at Phillipstown, 14 miles from Albany. When Rebellion broke out, joined the Brit. in '77. Has served all the

war. Produces Discharge from Jessup's Corps.

Lives at Oswegatchie.

Had 120 acres on Rancellor's Manor. He had not got a Lease. Bought the Improvemts. in '76. Gave Between 30 or £40, paid in Cattle. 16 acres clear when he got it. Lost 1 Horse, yoke of oxen, 3 Cows, 10 Sheep, utensils, furniture.

(84). Left on the Place when he went away to join the Brit. Produces affidavit from Jesse Lamb, taken before Ephreham Jones, Esq., to Claimt.'s Loyalty & his having the stock above mentioned.

JAMES KELSEY, Wits:

Knew Claimt.'s Place. He came in the year '76 to Rancellor Manor. He bought the improvemts. Thinks about 20 acres clear when he bought it. It was an hundred acre Lot. He had stock which he left behind when he went to Genl. Burgoyne's Camp.

January 22.

Witness understood they were taken by a Rebel Committee.

Further Evidence in Case of ALEXR. MACKEE, v. Vol. 20, p. 154.

COL. JOHN CONOLLY, Wits:

(85). Knew Claimt. before the commencement of the Rebellion. He was then settled at Fort Pitt as Deputy Superintendent of Indian Affairs. He was very active in securing the good will & assistance of the Indians to the Brit. Govt. His situation enabled him to be of great service. This was in the year 1775. Witness was then acting under orders from Lord Dunmore & he found the greatest assistance from Mr. MacKee in securing the Friendship of the Indians. Witness communicated all his Plans & Designs to Claimt.

Claimt. had a Commission from Lord Dunmore in 1775 to raise a Regiment of which he was to be Lieut.-Col. The Commission was in Wits. possession, & destroyed when Wits. was taken Prisoner.

No. 1. In consequence of his conduct he made himself so obnoxious to the Rebels, that there was an order of Congress to take him up. Witness heard on which he made his escape to Detroit. Knew Lands of Claimt. on the Susquehana. No. 1.

Remembers his Father living there. Supposes the Land came to him on his Father's death. He died previous to the war some time. Claimt. was his eldest son. It was an old improved Place within 3 miles of Harris ferry in Paxton Township. Improved Lands in that neighbourhood sold very high, from 5 to £10 Pens. Cury. Does not know how much was improved, but it was settled 60 yrs. ago.

(86). There was a good Mansion House. Knows not the Quantity of Land. There was no dispute about the Lands on this part of the Susquehana.

No. 2. Did not know No. 2. These Lands in Northumberland might be disputed Lands.

No. 3. Knew that he had property in Pittsboutrg.

There had been a Dispute between Pensliv. & Virginia respecting the territorial Jurisdiction. That matter was not finally settled, so that grants were not made out, but the Title of Pre-

occupancy was considered as being good. Claimt. must have had this Title of Preoccupancy from Mr. Ross who left Pittsburg in '76.

He lived in a Place which had been a Redoubt when the

King's Troops left the Place in 1773. These Redoubts were given by Genl. Gage to different Persons.

He had surveys in Westmoreland.

Knew No. 5. It was 3 or 4 miles from Fort Pitt. It was called Chosken Island. It had been an Indian Town. There was a good Deal of cleared Land. He must have had Possession 10 years before the Rebellion. He had a good House there. It was a large survey, and a great deal cleared, both by Indians & afterwards by himself. Imagines there must have been 150 acres clear. Those lands were very valuable. They were very fertile & the Situation good. (87).

Clear Lands in that neighbourhood have sold from 20 to 40 sh. pr. acre.

But these lands were more valuable than any others in the neighbourhood.

Claimt. had these Lands before the Dispute between Pensilvania & Virginia. It was then considered as being in Pensilv. Governt.

Claimt.'s Title was under Surveys from the Proprietor's office at Philadelphia.

Wits. has heard that this Estate has been Confiscated by Act of the State Virginia, but that Congress has since determined that it lies within the limits of Pensilvania.

Whether there has been any Confiscation by the State of Pensilvania Witness has not heard.

1032. Claim of JOHN FENNEL, late of Tryon Co.

N. C.
January 24.

ELEANOR, Wife of Claimt., appears:

Says her Husband is very ill and cannot possibly attend. Her Husband was a soldier in Sir John's first Battalion. Gave his Claim in the Fall '83 to Capt. Arch. Macdonell.

He was a native of America. Lived at Johnstown when Rebellion broke out. Joined Sir John Johnson at first. Has served all the war. Now lives at Montreal. Produces Discharge. (88).

Had 100 acres Tenant Land from Sir John Johnston.

Feb. 5. Claimt appears. He served all the war. Had 100 acres Tenant Land, 8 acres clear. Had furniture.

JOHN BOICE, Wits:

Knew Claimt. He joined Sir John at first. He had 8 acres of land Clear. Had furniture.

N. C.
January 24.

1033. Claim of ASA LONDON, late of Charlotte Co.

Claimt. says he was at St. Johns in '83.

Is a native of America. Lived in Connecticut at Salisbury when the Rebellion broke out. Joined the Brit. at Skeensboro. Was employed to carry Intelligence from Genl. Burg. to Genl. Redheazel. Had a Pass to go to his own Place from the Army after the Battle of Bennington. Found he could not stay. There were orders against him that if apprehended he would have lost his life. Got into Canada in Oct., '77. Staid at St. Johns. Continued there till he went up the Country. Now resides at Oswegatchie.

(89).

Produces Pass for himself & Family. Signed P. Skene, 1777.

Produces Certificate to Loyalty & Character from Major Jessup.

Had 200 acres in Charlotte Co. in Vermont. It was after the Battle of Lexington & after ye Battle of Bunkers Hill. He did choose to live in Connecticut Govert. Wished to get nearer the British Lines.

Produces Deed from Olive Everts to Claimt. of 100 acres in Consid. £86 Y. Cur., dated June, 1776. The other Deed was

dated about same time for 100 acres more. He paid part.

30 acres Clear when he bought it. He had Continued to improve it & fence it.

Vals. it at £200 Halifax.

Lost—yoke of oxen. They were in the King's Works. Genl. Burgoyne had them from Genl. Redhazel. Had 14 tons Hay mowed. Left a set of Tools, Flax, Wheat in the Barn; threshed 3 Bushels. Wheat in the Stack, besides utensils & Furniture.

(90).

Produces Certificates to his Character & Loyalty from Justus Sherwood, James Campbell, Alex. Campbell.

Produces Certificate of Sale by James Clayborne, Commissr. in State of Vermont.

A very
good man.

Produces Appraisemt. of Claimt.'s Lands by 2 Appraisers on Oath.

January 24.

1034. Further Evidence in Case of OLIVER EVERTS—v. Vol. 18, F. 70.

ASA LONDON, Wits:

Knew Claimt. He was always Loyal. Knew his Estate at Castleton, adjoining to Wit.'s Estate. He bought it before the War.

There was excellent Intervall Land.

Vals. such Land at £3 lawful pr. acre.

As to No. 2. It was the Fathers. He does not know anything of the agreement between Father & Son. Heard $\frac{1}{2}$ was the Sons.

(91).

He was in good circumstances & had a considerable stock.

PROCEEDINGS OF LOYALIST COMMISSIONERS

MONTREAL, 1788.

VOL. XXIII.

BEFORE COMMISSIONER PEMBERTON.

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EVIDENCE.

N. C.
January 25.

1035. Claim of ALEX. McDONELL, formerly of Bolesken, late Tryon Co.

Claimt. says. He was in Sr. John's 1st Battal. He was at Coteau de Lac in '83.

Is a native of Scotland. Came to America in '73. Was settled on Sr. John Johnston's Lands. Joined Sr. John at first. Served all the war.

Produces his discharge. He lost a finger at fort Stanwix. Now lives on River Raisini.

A very good
man.

(1).

Had 50 acres Tent. Land. Cleared 3 acres. Built house & Barn. Had a young ox, furniture, utensils.

HUGH McDONELL, Wit:

Knew Claimt. He came to Am. in '73. Knew his Place. Thinks 4 acres clear. Remembers the young ox.

N. C.
January 25.

1036. Claim of HUGH MACDONELL, late of Tryon Co.

Claimt. says: He was at Sorell in '83.

Is a native of Scotland. Came to Amer. in '73. Settled on Sr. J. Johnston's Lands. Continued on his Place till 1780. 2 of his Brothers went at first. Claimt. staid at Home to take care of his Father & Mother. His Father & Mother & Claimt. came all away. They Could not stay any longer. In '80 Claimt. went to Sorell. Was in the Engineer's Depart. there till the end of war.

A good man.

Now lives at River Raisini. Had 100 acres tent. Land. Had cleared 6 acres. Built house & Stable.

Lost 3 Cows, mare & Colt, farming utensils. All left behind.

ALEX. KENNEDY, Wits:

Knew Claimt. He had 100 acres. 8 acres clear. 3 Cows, mare & colt, all left behind.

N. C.
January 25.
(2).

1037. Claim of ALEX. KENNEDY, late of Tryon Co.

Claimt. says he was at Sorell in '83.

Is a nat. of Scotl. Came to America in '73. Settled in Johnson's Bush. Did not come into Canada till '80. Would not stay with the Rebels. Was in the Engineer's Department. Now lives at River Raisini.

Rented Clear Land. Had no land of his own. Had 5 Cows, 1 mare, 5 Hogs, 9 Sheep, furniture, utensils. Left all behind. Could not dispose of them.

THOMAS GRAHAM, Wits:

Knew Claimt. He was always Loyal. He had 5 Cows, 1 mare, 9 Sheep, 5 Hogs, furniture, Utensils. Left all behind.

1038. Claim of THOMAS GRAHAM, late of Tryon County.

N. C.
January 25.

Claimt. says he served in Sr. John Johnston's 2nd Battn. - Resided at Oswego in '83.

Is a native of Scot. Came to America in '73. Was settled in Johnson's Bush. Joined Sr. John Johnson in '80. Served till end of War. Now resides at New Johnstown. Had 100 acres Tent. Land. Cleared 8 acres, built house & Barn.

Had 2 Cows, 2 Sheep, 7 Hogs, furniture, utensils, flax, 12 Bushels Ind. Corn.

ALEX. KENNEDY, Wits:

(3).

Knew Claimt. He had a good Clearance. He had 2 Cows.

1039. Claim of DONALD MACGILLIS, late of Tryon County.

N. C.
January 25.

HUGH MACGILLIS, one of the Sons of Claimt., appears. Says his Father is very ill & keeps his Bed. & cannot attend. His Father was in Sr. John's 1st Batt. He was at Le Chine in '83. Gave his Claim to Capt. Angus MacDonnell.

He was a nat. of Scot. Came to Amer. in '73. Joined the Brit. in '77. Served till end of the war. Produces his Discharge as Seargent. Lives now at New Johnstown.

Had rented Lands. Had 3 Cows, 6 Hogs, 3 Pigs, 50 Skipplis

Wheat, furniture, Cloathing.

ALEX. KENNEDY, Wits:

Says Claimt. is very ill. Knew his Stock; 3 Cows, &c. Left the Place in '77. The Stock was left on the Place.

1040. Claim of ALEXR. FERGUSON, late of Tryon County.

N. C.
January 25.

ALEXR. FERGUSON, his eldest son, appears. Says his Father died since his Claim was sent in. He was in Sr. John Johnston's 1st Batt. Heard he gave in a Claim to his Commanding officer.

Was a nat. of Scotl. Came to Amer. in '73. Settled on Johnson's Bush. He joined the Brit. in '77. Served till end of the war. Produces his Discharge. Left a Widow, 2 Sons, 2 Daughters unmarried, 2 other married. All in this Country. All agree that Claimt. shd. receive what may be allowed. Says he was too young to serve; not 20 yet. He came into this Country with the rest of the Family in '82, before the War was over. Came as soon as they could get away. Now lives on River Raisini.

(4).

His Father had 50 acres. Had Cleared 6 acres. Had 2 Cows, 1 ox, Flax, Some Corn, furniture, utensils.

ALEX. GRANT, Wits:

Knew the late Alexr. Ferguson. He came to A. in '73. Joined the Brit. in '77. Knew his Place. He & his Bror. had 100

acres betwixt them. Alex. Ferg. had cleared more than 6 acres. He had a pretty stock. All left behind.

N. C.
January 25.

1041. Claim of JAMES DINGWELL, late of Ulster Co.

Claimt. says: He gave his Claim to Captn. J. Macdonnell in '83.

Is a nat. of Scotl. Came in 1775. Went & settled on Lands of Judge Livingston in Ulster Co. Joined at Fort Stanwix. Served all the war. Produces his Discharge. Lives on River Raisini.

(5).

He & his Bror. John had agreed to buy. They had made agreement for several Lots. Claimt. had cleared 5 acres. Left 2 horses, 2 Cows, 200 lbs. Maple Sugar, utensils, furniture.

JOHN DINGWELL, Wits:

He & his Bror. came from Scotland in May, 1775. He & his Bror. had 12 acres clear between them.

N. C.
January 25.

1042. Claim of JOHN DINGWELL, late of Tryon County.

Claimt. says. He gave his Claim to his Commanding officer in '83. Produces Certificate to that effect.

Is a nat. of Scot. Came in '75. Left Scotl. in May '75. Settled on Judge Livingston's Land. Joined the Brit. '78. Served till end of War. Had several Lots in New Stanford. Had agreed

for them. Cleared 8 acres of his own. Had 5 Cows, 1 yoke oxen, 1 horse, furniture.

N. C.
January 25.

1043. Claim of MURDOCH McPHERSON, late of Tryon County.

Claimt. says: He gave his Claim to the adjutant in '83.

Is a nat. of Scotl. Came to A. in '73. Settled in Johnson's Bush. Joined at first. Served all the war. Produces his Discharge. Had been a soldier formerly. Produces his Discharge from 22nd Regt. New settled on River Raisini.

(6).

Had 150 acres Tent. Land. Had cleared 12 acres, built house Barn & Stable. Had 3 Cows, 3 calves, 2 Heifers, furniture, utensils. Left all behind when he went away.

DONALD McDONELL, Wits:

Knew Claimt. Knew his Place. He had 12 acres clear. He had 3 Cows, 3 calves, 2 yearlings. Left all his Stock behind.

N. C.
January 25.

1044. Claim of DONALD McDONELL, late of Tryon Co.

Claimt. says: He belonged to Sr. John's first Battalion. Gave his Claim to the adjutant in '83.

Is a native of Scotl. Came to America in '73. Was on the Mohawk. Had no Lands. Did not come in till year '80. He had endeavoured before & was taken Prisoner & robbed. Carried to Canada in '80. Served till end of the war. Lives on River Raisini.

Had 1 horse & 2 Cows on Murdock Macpherson's Land, some little furniture, utensils. Left behind.

ALEXR. GRANT, Wits:

Knew Claimt. Knew that he had a horse & 2 Cows. They were his own property. He left them behind.

1045. Claim of ALEXR. GRANT, late of Tryon Co.

N. C.
January 25.

Claimt. says: He was in Oswego in '83. Is a nat. of Scot. Came to America in '3. Was settled in Johnson's Bush. Joined in the year '80. Served till end of War as Seargent. He was very young. Had the charge of the Family. Could not come at first. His Father John went at first.

(7).

Had 100 acres between himself & Father. His Father died in '77 soon after he joined the Brit. army. Claimt. is eldest son. Has 3 Brothers here & 2 Sisters. His Mother is also living.

There were 18 acres Clear, a good house. Had a mare & Colt, 1 Cow, furniture, utensils, Corn.

DONALD McDONELL, Wits:

Knew Claimt's Brothers & Sisters & Mother. That they agree Claimt. shd. receive all they may be allowed. Knew the late John Grant. He joined Sr. John's Regt. very early. Died in Canada.

Claimt. is his eldest son. Knew their Farm at Johnson's Bush. This had 100 acres, 18 acres clear. Knew mare Colt, 1 Cow of theirs, &c.

1046. Claim of THOMAS SHERWOOD, late of Charlotte Co.

N. C.
January 25.

Claimt. says: He was at St. Johns, chiefly in the Fall '83.

Is a nat. of America. Resided at Kingsbury near Fort Edward, Charlotte Co., not Vermont. Joined the Brit. in '77. After his Retreat staid 1 year, then came into Canada & served in Major Jessup's Regt. Has now $\frac{1}{2}$ Pay as Ensign. Resides at Osswigatchie.

Had 150 acres at Kingsbury. Had a Lease from Joseph Smith for 999 yrs. at 18 D. per ann. After 7 years with a right to purchase at 2 Dollars per acre. He had not made his Purchase tho. he had the money ready to do it. Claimt. says the Lease was of 242 acres granted to Seth Sherwood originally, who granted $\frac{1}{2}$ the Lot by assignment to Claimt. Entered upon it 6 or 7 years before the war. Had cleared 120 acres, made ye Improvetms, after the assignment, built 1 house & 2 Barns.

Claimt. had a Brother in the Rebel service who was once in Possession of it. Lost 1 yoke of oxen, cart & chain, which were sent to Burgoyne's Camp & were lost. The Rebels got them. 1

yoke of oxen, 1 Cow, seven Swine, Hay, utesils, furniture, some destroyed. Many articles left on his Place, when he left the Country.

CALEB CLOSSON, Wits:

Knew Claimt. He was always considered as a Loyalist. Joined Burg. in '77. Knew his Place at Kingsbury. He had

- (9). been possessed of it many years before the war. He had a Lease of a Farm of about 150 acres as Witness thinks. Thinks 100 acres were clear. An indifferent house, but 2 large Log Barns. The Lease was originally to Seth Sherwood, who assigned part to Claimt., half the Lot. Witness attested the Deed. Claimant himself made the Improvemts.

Believes Dial Sherwood, who was an officer in the Rebel Army, has the Lands now.

LEMUEL CASWELL, Wits:

Knew Claimt.'s Farm. It was in partnership between Claimt & his Bror. Claimt. was owner of half. He made the Improvements after the assignment from his Bror. Cleared 120 acres.

N. C.
January 25.

1047. Claim of LEMUEL CASWELL, late of Charlotte Co.

Claimt. says: He came from Philadelphia where he had been imprisoned in Octr., '83. Continued that Fall & Winter at St. Johns.

Is a nat. of America. Lived near Fort Edward. Joined Genl. Burg. Attended the Camp with his Team, where he was taken. Claimt. staid about 12 months, then came into Canada. Joined the King's Rangers. Served till end of war. Was taken prisoner on an expedition into ye Colonies & kept imprisoned from 6 Octr., '81 to 7 May, '83. Produces his Discharge as Seargt. Lives at Oswegatchie.

Had 240 in Kingsbury. Had a long Lease for 999 yrs. at 1s. per acre. Took the Land in '73. Cleared 30 acres, built house & Barn.

- (10). Had a Deed of 240 acres in Vermont. It was a right in Weybridge near Otter Creek. Purchased in 1760 for £10 York. Had done nothing. Lost 1 yoke oxen, 2 horses, 2 Cows, 2 young Cattle, 6 Sheep, furniture, utensils. Most of these things taken after he left the Country to join the Brit.

Produces Certificate to his Loyalty & to his having been employed in Secret Service with great Hazard & to his having been taken while so employed & tried for his life, from Justus Sherwood.

THOMAS SHERWOOD, Wits:

Knew Claimt. He was considered always as Loyal. He joined Genl. Burgoyne's Army with his Team. Came into Canada

in '80. He was frequently employed on Secret Service. He was taken & tried for his Life. One Lovelace, who was taken with him, was hanged. Knew his Place. Thinks 242 acres; 30 acres cleared, house & Barn. He was in good circumstances. Had oxen & Cows.

January 25.

1048. Claim of BARTHOLAMEW CARLEY, late of Charlotte Co.

Claimt. says: He is a native of America. Lived at Fort Edward. Was always a friend to the Brit. Govert. He was very

young when Burgn. came into the Country. Did not join till '81, but gave assistance to Loyalists. Was employed in carrying Despatches. Came into Canada & joined Jessup's Regt. in '81 & served till end of war. Produces his Discharge. Now lives at Osswegatchie.

(11).

Had a Tenant Farm of 140 acres at Fort Edward. It was a Lease from Henry Cuyler to Joseph Jellet in 1772, which was assigned to Claimt. Joseph Jellet was Claimt.'s grandfather. Produces Lease of 140 acres for 21 yrs., dated in 1772. There appears an Indorsement that Joseph Jellet gave this up to Claimt. There were 30 acres improved. Improved by Claimt.'s Grandfather. Says the Assignment was made in '78. He gave a note

to pay £43. Cuyler has entered upon it & granted a new Lease.

Lost 2 horses, 8 Tons of Forage, farming utensils. Left on his Place.

THOMAS SHERWOOD, Wits:

Knew Claimt. Considered him as Loyal. When Witness went on service, he was informed Claimant was to be trusted, which he found. Claimt. brought recruits & gave assistance. He came to Canada afterwards & served.

Knew his Place. It was his Grandfathers. A considerable clearance. Thinks 20 acres clear. They had a good Deal of Hay. Speaks of horse & Cow.

(12).

1049. Claim of CALEB CLOSSON, late of Charlotte Co.

N. C.
January 25.

Claimt. says: He was at St. Johns in ye Fall '83.

Is a native of America. Lived at Fort Edward. Joined Genl. Burgoyne at Skeensboro. Was in Major Jessup's Regt. till end of the war, but has been chiefly employed in Secret Service. Now lives at Osswegatchie. Produces Certificate from Justus Sherwood to his having been employed in Secret Service 2 yrs., which he executed very faithfully. Produces Instructions while he was going on Secret Service from Major A. Dundas. Produces his Discharge from Jessup's Corps as Seargt.

Had 250 acres at Fort Edward. It was a Lease from Genl. Skene to Oliver Barker. The lease was granted 15 years ago. It was a Lease for 999 years. Oliver Barker was Claimt.'s Step Father. He died before the war. Claimt. entered on the Place on his Death. Made the Improvements himself. Cleared 5 acres entirely, 15 nearly cleared, built Log house. Had 4 Tons of Hay at another Place, which he left behind him when he went away.

MR. THOMAS SHERWOOD, Wits:

(13).

Knew that Claimant was much employed on Secret Service. Thinks he gave as much satisfaction as any one of his Rank in such employment. Knew his Place. He built a small house & improved 10 acres. It had been his Step Fathers. He died before the war & Claimt. made the Improvements.

Seems a
good man.

N. C.
January 26.

1050. Claim of ALEXANDER CAMERON, from Invermorrison, late of Tryon Co.

Claimt. says: He gave his Claim to the adjutant in the Fall '83.

Is a native of Scotland. He came to America in '73. Settled in Johnson's Bush. Joined the Brit. at first; served all the war. Produces his Discharge. Lives at New Johnstown..

Had 100 acres Tenant Land. Had cleared 10 acres, built house, Barn & stables.

Had 4 Cows, 1 calf, 1 ox, 2 Heifers, utensils, furniture. Left all behind. His Wife disposed of nothing.

A good man

ALEXR. GRANT, Wits:

Knew Claimt. He came from Scotland in '73. Had 10 acres clear. He left it very early. He had a pretty good stock.

N. C.
January 26.
(14).

1051. Claim of WILLIAM CHISHOLM, late of Tryon Co.

Claimt. says: He gave his Claim to the adjutant in the Fall '83.

Is a native of Scotl. Came to Amer. in '73. Settled in Johnson's Bush. Joined the Brit. in '77. Served all the war. Produces his Discharge. Lives on River Raisini.

A good man.

Had 100 acres Tenant Lands. Had cleared 9 acres, built house & stable. Had 4 Cows, 1 Hog, furniture, utensils. Left all behind when he went away.

ALEX. CAMERON, Wit:

Knew Claimt. Knew his Place. He had cleared 9 acres. 3 or 4 Cows.

N. C.
January 26.

1052. Claim of PETER FERGUSON, late of Tryon Co.

Claimt. says: He gave his Claim to Capt. MacKenzie in ye Fall '83.

Is a nat. of Scotl. Came to Am. in '78, settled in Johnson's Bush. Came with Sir John at first. Served till end of War. Produces his Discharge. Now lives on River Raisini.

A good man.

Had 50 acres of Tenant Land, had Cleared 6 acres, built house & Stable. Had 3 Cows, 1 ox, 1 Heifer, utensils, furniture. Left all behind.

ALEX. GRANT, Wits.:

(15).

Knew Claimt. Knew his Place. He & his Brother Alex. had 100 acres between them, had separate Houses, they had Cleared between 14 or 15 acres. Claimt. had $\frac{1}{2}$ that Quantity for his share. He had some Cows.

1053. Claim of DUNCAN GRANT, late of Tryon Co.

N. C.
January 26.

Claimt. says: He was in Coteau de Lac in '83, belongd. to Sr. John's 2 Batt.

Is a nat. of Scotl. Came to Amer. in '73, settled in Johnson's Bush, joined Sr. John at first, served all the War. Now resides at New Johnstown.

Had a Tenant Farm, had Cleared 7 or 8 acres, had 8 horned

Cattle, 5 Sheep, 1 Hog, Corn, furniture, utensils, all left behind.

DUNCAN MACDONEL, Wits.:

Knew Claimt., he joined Sr. John at first. Knew his Place, 8 acres Clear, he had 8 Cattle, 5 Sheep, furniture, utensils.

1054. Claim of ANGUS CAMERON, late of Tryon Co.

N. C.
January 26.

Claimt. says: He was at St. Michells in '83.

Is a nat. of Scot. Came to America in '73, settled in Johnson's Bush. He joined in '77, served till end of War. Produces his Discharge. Lives at River Raisini. (16).

Had 100 acres Tenant Land, had cleared 8 acres, had 2 Cows, Corn, utensils, furniture. A good man.

ALEX. GRANT, Wits.:

Knew Claimant., he settled in Johnson's Bush in '73. He had near 12 acres Clear. He had some Cows, &c., left behind.

1055. Claim of ALEXANDER CAMERON, SENIOR, from Glenmorison, late of Tryon Co.

N. C.
January 26.

Claimt. says: He was at Le Chine in '83.

Is a nat. of Scot. Came to America in '73, settled in Johnson's Bush, joined the Brit. in '79, served till end of War. He now lives in New Johnstown.

Had 100 acres, had cleared 20 acres, built house & barn, 1 horse, 11 Hogs, 1 Sheep, Goods, furniture.

JOHN MACDONELL, Wits.:

Knew Claimt. He joined Sr. John on his second Journey from that part of the Country to Canada, he had cleared 20 acres, he had 1 Horse, 11 Hogs, &c.

1056. Claim of JNO. McDONELL, from Inveroucht, late of Tryon Co.

N. C.
January 26.
(17).

Claimt. says: He gave his Claim to Capt. MacDonald in the Fall '83.

He is a nat. of Scot., came to America in '73, settled in Johnson's Bush, joined Sr. John on his second Expedition, served till end of the War. Lives on River Raisini.

Had 50 acres, had cleared 10 acres, had 3 Cows, 2 horses, 1 Heifer, Corn, furniture, utensils.

ALEX. CAMERON, Wits.:

Knew Claimt. Knew his Place, he had 10 acres clear. He had 3 Cows, 2 Horses & Heifer.

N. C.
January 26.

1057. Claim of JOHN MACDONELL, from Tomachraiskie, late of Tryon Co.

Claimt. says: He gave his Claim to Capt. Anderson in '83.

He is a nat. of Scot., came to America in '73, settled in Johnson's Bush, joined in '77, served till end of War. Produces his Discharge.

Had 100 acres, had cleared 15 acres, built house, barn, & Stable, cellar.

A good man.
(18).

Had 5 Cows, 1 Bull, Corn, Sugar, furniture, utensils.

JOHN MACDONEL, Wits.:

Knew Claimts. Place, he had 15 acres clear, 4 Cows, &c., they were all left behind.

N. C.
January 26.

1058. Claim for Estate of ALEXR. GRANT, deceased, late of Tryon Co.

John MacDougal, Son in Law to Alex. Grant, decd., appears, saith: The late Alex. Grant was in Sr. John's Regiment, died in the year '77, left a Widow & 2 Infant Daughters. The Widow died in '80. Claimt. married Catharine, the Eldest Daughter, in '84, she was under age in '83.

Alex. Grant was a nat. of Scot. Came to Amer. in '74, settled in Johnson's Bush, joined Sr. John at first. Died at Montreal in the King's Hospital in 77, left 2 Daur., Catharine & Isabella & a Widow. The Widow died in '80. Catharine mar-

ried Claimt. in '84. Isabella is unmarried & under age and lives with Claimt at New Johnstown. Agrees that Claimt. shd. receive her share.

Claimt. joined Burgoyne in '77 & served some time. Lived some time with Col. Campbell & served again in the 84th Regiment. Alex. Grant had 100 acres Tent. Land, had cleared 5 acres.

DUNCAN GRANT, Wits.:

(19).

Knew the late Alex. Grant, he joined Sr. John at first, died in Service. He had 100 acres Tenant Land, 5 acres Clear, utensils, furniture.

1059. Claim of JOHN McDOUGAL, from Broken Book, late of ^{N. C.} Tryon Co. ^{January 26.}

Claimt. says: He was at the Cedars in the Fall '83.

Is a nat. of Scot. Came to America in '73, settled on White Creek. Had a farm near Saratoga. Was imprisoned 10 weeks in 1776. Joined the Brit. in '77, served with Burg., after he was taken came into Canada, lived with Col. Campbell. Afterwards served in 84th Regt. Now lives in New Johnstown.

Had 2 oxen on his farm which he sent to a friend to keep, they were taken by the Rebels. Crop in the ground. Left some Cloathes & a little furniture on his Place when he went away.

Produces affidt. from Alex. Munro taken before Willm. Faulkner that Claimt. had a yoke of oxen, that Witness was present when they were sold by order of Congress, & to his loss of Crop in the ground.

1060. Claim of JAMES MACPHERSON, late of Tryon Co.

^{N. C.}
^{January 26.}
(20).

Claimt. says: He was at Cataraqui in '83.

Is a native of Scot. Came to America in '75, joined the King's Army at first at New York in '77. He was taken Prisoner in ye Jerseys, was bailed out, went to Johnson's Bush. Had some Land of his Father in Law, cleared 6 acres. In '80 joined Sr. John, servd till end of War. Produces his Discharge as Seargt. Produces 2 Ord. Discharges, one in the East Indies.

He had cleared 6 acres of Land in Johnson's Bush, this was in '77. When he went with Sr. John he left 2 Cows, 1 Horse, some Wheat sown, Watches & Cloathes left at New York. When he went to the Jerseys, he left these things, put into the stores, he never had them again.

ALEX. GRANT, Wits.:

Knew Claimt., he came to Johnson's Bush in '77, he had been a Prisoner. He cleared some land. He had a piece of Land from his Father in Law, had 2 Cows, 1 Horse, left on the Place when he went with Sr. John in '80.

1061. Claim of JOHN MACDONELL, from Fort Augustus, late ^{N. C.} of Tryon Co. ^{January 26.}

ALEX. MACDONELL, his only Son, appears:

Says his Father died July, '86, he is his only son, his Mother is dead. His Father was in Sr. John's 1st Battn. Gave a Claim to his Commanding Officer. (21).

His Father was a nat. of Scot., came to America in '73, settled in Johnson's Bush, joined Sr. John at first, served all the War. Claimt. joined the Brit. in '76, has served all the War in Queen's Rangers. Now lives in 2nd Township. Has one Sister married to Jos. Clarke.

His Father had 200 acres Tenant Land, 9 acres clear. Produces Certificate to the Loyalty of Claimt. & to the Death of his Father from Capt. Arch. Macdonell.

RANOLD MACDONELL, Wits.:

Knew the late John Macdonell. Knew his Place, 4 or 5 acres clear, 1 Cow, 1 Heifer.

Says the late John Macdonell made a Will in Favour of Claimt. & that Capt. Alexr. Macdonell has the Will.

Is told the whole will be paid to Claimt., if Mrs. Clarke objects she must inform us. Witness says she does not.

N. C.
January 26.

1062. Claim of JOHN MACDONELL, from Dalechreggen, formerly of Tryon Co.

(22.) Claimt. says: He went into the Colonies to bring his Family when the other Claims were sent, under the 2nd Act. Sent a Claim to General Hope as soon as he came back.

Was in Sr. John's first Battn., he was at Carleton Island in '83.

Is a nat. of Scot., came to America in 1774, settled in Johnson's Bush, joined Sr. John at first, servd all the War.

Had 100 acres, 10 acres clear, mare, 1 Cow, Cloathes, furniture.

RONALD MACDONEL, Wits.:

Knew Claimt., he joined Sr. John at first & servd. He had a good Clearance, there was 10 acres clear, remembers mare & Colt.

N. C.
January 26.

1063. Claim of DUNCAN MACDONELL, late of Tryon Co.

Claimt. says: He was at Sorell in ye Fall '83.

Is a nat. of Scot., came to America in '73, settled in Johnson's Bush, joined the Brit. in '80, servd first as Volunteer in Sr. John's Regt., then joined the 84th & servd till end of War.

Now lives on River Raisini.

Had 100 acres Tenant Land, cleared 12 acres, 2 young Cattle, 2 Cows, 1 Horse, furniture.

JOHN MACDONELL, Wits.:

(23.) Knew Claimts. Place in Johnson's Bush, he joined Sr. John in his 2nd Expedition into that Country. Thinks he had 8 acres clear, 2 Cows, 1 Horse, 1 Hog, some young Cattle.

N. C.
January 28.

1064. Claim of JOHN MACDONELL, from Auchingleen, late of Tryon Co.

Claimt. says: He was at Sorell in the Fall '83.

A good man. Is a nat. of Scot., came to America in '73, settled in Johnson's Bush, joined the Brit. in '76, servd in '84, 7 years. Pro-

duces his Discharge in '82 on acct. of age & Infirmities. Lives in New Johnstown.

Had 100 acres, had cleared 2 acres; 2 Cows, 1 ox, furniture.

DUNCAN MACDONELL, Wits.:

Knew Claimts. Place, 2 acres clear, 2 Cows, 1 ox, furniture, left all behind.

1065. Claim of JOHN MACDONELL, from North Uist, late of ^{N. C.} Charlotte Co. ^{January 28.}

Claimt. says:

He was at Montreal & delivered his Claim to his Captn. in the Fall '83. Produces Certificate from Captn. Richd. Duncan to that effect.

Is a nat. of Scot., came to America 2 years ago. Was settled at Fort Ann when Rebellion broke out. Joined the Brit. in '77, servd till end of the War. Now lives in New Johnstown. (24).

Had 125 acres Tent. Land in Argyle Patent near Fort Ann. Had a Lease from George Way, Lease was for 100 yrs., had it 3 yrs. before the Rebellion, had cleared 15 acres, built house, barn & Stable. 3 Cows, 3 Heifers, 2 Horses, Hogs, grain, utensils, furniture.

1066. Claim of DONALD McMULLIN, late of Tryon Co. ^{N. C.} ^{January 28.}

Claimt. say: He was at St. John's in the Fall '83.

Is a nat. of Scot. Came to America in '73, settled in Johnson's Bush. Joined the Brit. in '77. Went to Fort Stanwix

as a Bateau man, has been since in the Engineers Department, till '83. Produces his Discharge. Now lives at River Raisini.

Had 50 acres, had cleared 4 acres, 4 Cows, 2 horses, 1 Heifer, 7 Sheep, 6 Hogs, furniture, utensils.

JOHN HAGART, Wits.:

Knew Claimt., he joined Genl. St. Leger in '77. Knew his Place at Johnson's Bush, 4 acres clear, 4 Cows, 2 horses, &c.

1067. Claim of JOHN HAGART, late of Tryon Co. ^{N. C.} ^{January 28.} (25).

Claimt. says: He was at St. John's in '83.

Is a nat. of Scot. Came to America in '75, settled in Johnson's Bush. Came within the Lines in '80. Has been in the Engineer Employment. Lives on River Raisini.

Had 9 acres clear, 3 Cows, furniture & Tools.

1068. DONALD CAMERON, late of Tryon Co. ^{N. C.} ^{January 28.}

Claimt. says: He was on Carleton Island in '83.

Is a nat. of Scot., came to America in '73, joined Sr. John at first, servd all ye War.

Produces Discharge from 84 Regt.

Had 3 Cattle on some Lands of Angus Cameron, he was obliged to leave them when he joined the Brit.

ANGUS CAMERON, Wits.:

Claimt. had 3 head of Cattle. Claimt. is Witness' Son. The Cattle were on Witnesses Lands, they belonged to the Son, he bought them, left them, they were lost entirely. The Son never got a farthing for them.

N. C.
January 28.
(26).

1069. Claim of CATHARINE McGRUER, Widow of Donald McGruer, late of Tryon Co.

DUNCAN MACDONELL, Witness, says: Catharine McGruer is sick & cannot attend & her Children are sick. She resided at Mashishi in '83. The late Donald McGruer came from Scot. in '73, settled in Johnson's Bush, joined the Brit. Troops at first servd till his Death, died at Sorell. Left a Widow & 2 Daughters, one 12 yr. old, the other 6. They came to Canada in '82. They now live on River Raisiné.

Donald McGruer had a Tent. Farm, 3 acres clear, 3 Cows, furniture, Tools.

JOHN MACDONEL, Wits.:

Knew Claimt., he died in the service. Knew his Place, 4 acres clear, 3 Cows.

N. C.
January 28.

1070. Claim of DONALD FRASER, late of Tryon Co.

Claimt. says he was at Carleton Island in '83.

Is a nat. of Scot. Came to Amer. in '75, went to Johnson's Bush. He & his Son joined Sr. John at first, served all the War. Now lives on River Raisiné. Had 6 acres clear on Col. Butler's Sons Lands.

N. C.
January 28.

1071. Claim of ALEX. GRANT, from Strathspey, late of Tryon Co.

Claimt. says: He was at Mishimakinac in '83.

(27).

Is a nat. of Scot. Came to Am. in '74. Lived at Kats Kill, joined Sr. John at first, served all the War. Produces his Discharge from the 84th Regt. Lives at New Johnstown. He had Lease from Mr. Cummins to live upon his Land at Kats Kill, had lived there 1 year. Had 1 Cow, 1 Calf, 5 Sheep, Lambs, Cloathes, money he brought from Scotl., 65 Dollars, left behind & lost them all. Refers to Capt. Maclean for Character.

Capt. Maclean speaks in the most favourable Terms of him & gives him an Excellent Character.

1072. Claim of GEO. LOUCKS, late of Tryon Co.

N. C.
January 23.

Claimt. says: He gave his Claim to Capt. Duncan in the Fall '83. Produces Capt. Duncan's Certificate to that effect.

Is a nat. of Amer. Lived at Turloch, Tryon Co. when the Rebell. broke out. Joined the Brit. in '77, served till end of the War. Now lives at New Johnstown.

Had 300 acres about 15 miles from the Mohawk, given him by his Father 8 years before the War. Claimt. cleared 30 acres, built frame house, barn & Barracks. Vals. the clear Land at £4 per acre. Had 3 horses, 1 Colt, 4 Cows, 2 Heifers, 2 Calves, 10 Sheep, 6 Hogs, furniture, utensils, grain. Left all behind, they seized all his things & sold them. (28). A good man.

HENRY MACKLEY, Wits.:

Knew Claimt. He joined the Brit. in '77 & served all the War. Knew his Place, he had it from his Father, he had been upon it 8 or 9 years before the War, had cleared about 30 acres, built a farm house. Agrees in acct. of Stock. It was all sold at Vendue. Witness was Prisoner near the Place & heard of the Vendue.

1073. Claim of JOHN SHAVER, late of Tryon Co.

N. C.
January 23.

Claimt. says: He gave his Claim to Capt. Duncan in '83.

Is a nat. of Amer., lived at Turloch, Tryon Co., when Rebellion broke out, joined in '77, served all the War. Now lives in New Johnstown.

Had 200 acres at Turloch about — miles from the Mohawk, bought 3 years before the War of Henry Hanes for £200 York Curcy. He had 6 yrs. to pay. The time was not out when he came away. He had cleared 7 acres, built an house. Vals. his clear Land at £6 per acre, including his House, 2 horses, 2 Cows, 1 Heifer, 1 Sheep, Cloathes, furniture, utensils. Left all behind, were sold at Vendue by the Rebels. (29). A good man.

JACOB MASKLEY, Wits.:

Knew Claimt., he joined the Brit. Army in '77, served all the War. Knew his Place, he had 200 acres, bought it of Henry Hanes, about 7 acres clear. Agrees in acct. of his Stock. Has understood the Things were sold at Vendue.

1074. Claim of HENRY MASKLEY, late of Tryon Co.

N. C.
January 23.

Claimt. says he delivered his Claim to Capt. Anderson in '83. Produces Capt. Anderson's Certificate.

Is a nat. of Am., lived at Turloc, Tryon Co., when Rebellion broke out. joined in '77, served all the War. Produces his Discharge. Now lives at New Johnston.

Had 150 acres at Turloc, lease Land, hired of John Lawyer, taken many years ago by his Father. His Father gave it to Claimt. during his life Time, he died in the year '80, has one Bror. now living, 2 Sisters now here. Claimt. had an assignment of the Lease from his Father, it was a long Lease at £3.15 per Ann.

(30).

Had it 4 or 5 years before ye Rebellion, 40 acres clear, a frame house & Barn. Had 1 Horse, 5 Cows, Oxen, farming utensils.

A good man.

HENRY MASKLEY, Wits.:

Claimt. is a Cousin of Wits., he joined the Brit. in '77 & served all the War. Knew his Place at Turloc, his Father, Michl. Maskley, made it over to Claimt. some years before the War. He was then very sick, he did it by writing. Witness knows the man who drew the Writing. The old man was to have his Life in it. It was Lease Land, about 30 or 40 acres clear. The Claimt. was also to have the Stock, 8 Horses, 5 Cows, some young Cattle. There was one Elder Brother who had some Lands which his Father helped him to pay for, but the old man certainly made over this Estate to Claimant with the Stock.

N. C.
January 28.

1075. Claim of STEPHEN & DANL., BURRITT, late of Arlington, Vermont.

Stephen Burrett appears, says he is Son of Daniel Burrett. Daniel Burrett resided at Arlington from 15 July, '83, to March, '84, resides there now.

Stephen Burrett says he resided at St. John's in the Fall '83.

(31).

He is a nat. of America, lived at Arlington when the Rebellion broke out. Claimt. & his Father both joined the Brit. in '77, served the Campaign under Burgoyne. After the defeat Claimt. was taken Prisoner, he was kept a Prisoner about 12 months, made his Escape, got into Canada.

Settled at St. Johns, was frequently employed on secret service. Served 3 years in Rogers Rangers. Now lives at St. John's. Produces Certificate from Geo. Smith to his having been employed on secret service & doing that duty well.

Claimt. had 2 Oxen, 2 young Cattle, one Cow, 1 Horse. They were on his Father's Lands in Arlington. They were taken with all his Father's Cattle after they joined Burgoyne, some plundered & some sold at Vendue. Claimt. had some grain of his own, about 70 Bushels of Wheat, taken at same time.

Produces Certificates from Govr. Chittenden that Claimt.

joined the Brit. in '77 & was afterwards imprisoned a twelve month.

Seems a good
man, bot. 2 of
his inhabitancy

Produces affidt. from 2 persons in Arlington to the Property of Daniel & Stephen Burrett as stated in their Schedule.

Produces Certificate from Lieut. Ferguson that Claimt. served 3 yrs. & to his having discharged his Duty as a good Soldier & subject every occasion.

1076. Claim of WILLM. WALLACE, late of Tryon Co.

N. C.
January 29.

Claimt. asys he was at Niagara in the Fall '83.

(82).

Is a nat. of Amer. Lived on the Mohawk when the Rebellion broke out. He set out to join Burgoyne soon after the first Battle at Saratoga. Had charge of an Express from Fort George. When going to Genl. Burg. he was taken Prisoner within a mile of the Camp, was robbed & treated with great severity, in Consequence of an Indian who was his Companion having fired on ye party who surprized them, the Indian was killed. Claimt. was terribly wounded & stript, carried Prisoner to Albany, kept Prisonr. till March, '78. Made his Escape, got to Canada, was afterwards in the Indian Department. Was Deputy Commissary of the Stores, continued in that employment during the War. Now lives at Montreal.

Produces a long act. of his Conduct when he joined Genl. Burgoyne & of his sufferings, very Circumstantial & apparently authentic.

He had £185 Cash about him, he had been collecting this sum for several years. Meant to have bought a farm, it was in Gold & Silver. He would not leave it in the Country. It was taken from him when he was taken Prisoner & given up to Gen. Gates. He had a small house on the Mohawk & some Land on which he had Permission to keep Cattle. 3 Cows left on this Place, furniture, Cloathes, large Quantity of Leather, 300 lbs. Sole Leather, worth 15 pence per Lib.

Refers to Sr. John Johnson for Loyalty & Character. Sir John spoke very favourably of him, said he was industrious & in a way to save money. Sr. John such an opinion of his veracity that he said he should have given Credit to his Story.

(83).

1077. Claim of GEO. BARNHART, late of Ulster Co.

N. C.
January 29.

Claimt. appears, says he was at Saut de Recollets in ye Fall '83.

Is a nat. of Amer., lived in Ulster Co., joined Sr. John's Regiment in the year '80. Left his home in 1778. Was in the Indian Co. & served with Capt. Brant. He had been imprisoned

for assisting Col. Butler before that time. He served in Sr. John's 2nd Battl. till end of the War, was Seargent.

Produces a Petition of his in '78 to ye Comrs. at Pughkepsie, praying to be released, on the back of which they return for ansr. an acct. of the Crimes with which he was charged.

He had a Lease of 180 acres on the Delaware, he took this Lease in 1770 of Wm. Cockburn, who acted for Van Plank, it was Leased for 2 Lives, Claimt. & his Sons, at £5 per Ann. 25 or 30 acres clear when he took it, he cleared a great Deal more, 70 acres more. He lived on this farm, built house & Barn.

No. 2—Had another Lease Farm of 170 acres for 2 Lives near the former. Claimt. bought the Improvements in '73, gave

(84).

a span of horses & £30 York Cur.; 6 or 8 acres clear. He put a man upon it who cleared more. Claimt. was to have $\frac{1}{2}$ the Profits.

No. 3—Had another Lease Farm 80 acres, bought the Improvements in '75. The War had begun, paid £30 for it, about 10 acres then clear. Had a large Stock on the Farm where he lived, 9 Horses, 28 horned Cattle, 44 Sheep, 50 or 60 Hogs, Flour & Grain of various kinds, Wool, Deer Skins, Leather, furniture, utensils. These things were seized & sold at Vendue. They were sold while Claimt. was a Prisoner in the Country.

JACOB KAIRN, Wits.:

Knew Claimt., he was a neighbour of Witness's on the Delaware. He was always Considered very Loyal. He left home in 1778, first served with Capt. Brant, came afterwards into Canada & served in Sir John's Regiment.

Knew the Place where he lived, remembers his buying the Improvements before the War, there was a good piece clear, he cleared near double the Quantity himself, a good 50 acres perfectly clear, the whole Farm was about 150 acres.

(85). Knew No. 2—He bought the Improvements 2 years before the War, thinks 20 acres clear. He had put a man upon this.

He had a very good stock, thinks 19 or 20 horned Cattle, thinks 9 Horses, a great Deal of Grain, Deer Skins, Leather, some was destroyed by the Rebels, but most was sold at Vendue.

Witness's Daughters was present at the Vendue & has sent him an acct. of it. Claimt. was in very good Circumstances. He was the richest man there about except Mr. Burch.

N. C.
January 30.

1078. Claim of DAVID BEVERLEY, late of Charlotte Co.

Claimt. says he was at Isle au Noix in '83.

Is a native of America, resided at Granville in Charlotte Co. when Rebellion broke out. Joined the Brit. in '77 at Skeensboro, served till end of War. Produces his Discharge. Now lives in 7th Township, New Johnstown.

Had a Lease of 300 acres in Grandville, in Charlotte Co., took the Lease of Mr. Campbell in '73. It was a Lease forever at one Sh. per acre. Went upon it in '73, had 10 or 15 acres clear, built house & Barn. Had 4 Cows, 1 yoke young oxen, 3 Horses, 7 Hogs, 5 Calves, utensils, furniture. They were taken by the Rebels the Day after he joined Burg.

(86). JOSEPH AVERY, Wits.:

Knew Claimt., he was always a Loyalist, joined Genl. Burg. at Skeensboro, served till end of the War. Knew his Place at Grandville, he took it some time before the War, not much short of 30 acres Clear. Part of it entirely Cleared. Witness lived with him in 1776, he had then 6 Cows, some Horses. Knew that his stock was taken by the Rebels. Witness was present at the time, he was then a boy. They took every thing they could lay hold of, he had 5 or 6 Cows at that time.

ALEX. FISHER, Wits.:

Knew Claimts. Farm at Grandville, there was a good Clearance. He had a pretty good Stock, he had Cows & horses.

1079. Claim of JOHN McCAFFREY, late of Tryon Co.

N. C.
February 1.

Claimt says: He was at Cote de Lac in '83 & gave his Claim to his Commanding Officer. Produces Certificate to that effect from Lieut. Allan McDonell.

Is a nat. of Ireland. Came to America 40 years ago, was settled near Sr. Wm. Johnston's Land. Joined the Brit. in '77, served all the War. Produces his Discharge. Now lives in 2nd Township.

Had 50 acres of Land, had not made a purchase but had settled himself there, cleared 3 acres, planted young orchard, built a small house. 2 Cows, 1 ox, 2 Calves, 1 Mare, 4 Hogs, Joiners Tools Compleat, Cloathes. Left everything behind. ^{(37).} A fair man.

1080. Claim of JOHN ROSS, late of Tryon Co.

N. C.
February 4.

Claimt. says: He was at Carleton Island in '83.

Is a nat. of Scotl. Came in '73, lived at Johnson's Bush. Joined the Brit. in '80, served till end of War. Produces his Discharge. His Father joined Sr. John at first. Says he staid to take care of his Mother. He had 3 Cows & 1 Heifer. The Rebels took them after he went away. He had earned these Cattle by his Labour.

THOMAS MUNRO, Wit:

Knew that Claimt. had 2 Cows, 2 Heifers. He earned them by his Labr. Left them behind. They were taken soon after he went into Canada.

1081. Claim of PHILIP ROBLIN, late of Orange Co.

N. C.
February 4.

Claimt. says he was at Sorell in the Fall '83.

Is a nat. of A. Resided in Orange Co. Joined the Brit. at New York in 1779. He had always acted as a friend of Govert. in consequence of which he had been confined & tried. Was in the Barrack employment. Staid till evacuation, then came to this Country. Now lives at Bay of Quinty.

Had 15 acres of Land with 1-10 in a Grist Mill & Saw Mill in Smith's Cove, Orange Co. They came to his wife on the death of her Father, Garret Miller. Left by Will. Claimt. had been in possession 2 yrs. The Lands were plough land & meadow. Lands worth £5 York per acre. He had a share in the Profits of the Mills. ^{(38).}

No. 2. Had 150 acres Lease Land. Lease was for 6 years from Phil. Livingston. Claimt. had taken it before the war. It was cleared chiefly when he took it. He pd. £6 per ann. Rent.

Bought the Improvemts.; gave £6 for them. He made some Improvements, fenced it, built some new buildings. He lived on this Place. Above 100 acres clear; 10 acres orchard. House &

2 Lots of Land at New York. Took the 2 Lots in 1779. Built a house.

Had 4 Horses, 1 yoke oxen, 6 Cows, 15 Sheep, 35 Bee Hives, Wheat, furniture, utensils. Says he left all these things on his Place at Smith's Cove.

Produces Certificate from Elihu Marven, Commissr. of Sequestration, that he seized the Property of Claimt. for use of the state, to Wit, Farm, Horses, Sheep.

(39.) Produces affidt. sworn before Peter Van Alstine at Bay of Quinty by Nicholas Wessels to Claimt.'s Property, nearly as stated above by Claimt. Do. from George Galloway, sworn before W. R. Crawford at Cataraqui.

February 5.

1082. Claim of WM. LEAHY, JUR., late of Charlotte Co.

Claimt. says: He is a nat. of A. Lived at Fort Edward. Joined the Brit. in '81. He was very young which was his reason for not joining before. Served in Jessup's Corps. Produces his Discharge. Now lives at Osswegatchie. Produces Certificate to Loyalty from Mr. Sherwood & Barth. Carley.

A fair man.

Had some Cattle on his Brother's Lands at Fort Edward; a pr. of 3 yr. old Steers, a mare, Cow & Calf. They were taken by the Rebels. Says he sent an affidt. of 2 Witnesses that he had

the Property. This affidt. was as he supposes sent with a New Claim.

N. C.
February 5.

1083. Claim of JACOB VAN CAMP, late of Albany Co.

Claimt. says: He was at Montreal in '83. Gave his Claim to the Comamnding Officer to be sent home.

(40.) Is a nat. of A. Lived at Saratoga when Rebellion broke out. He was Prisoner when Burgoyne came. He had been confined at Hertford. Kept close Priser. for 5 months. This was in 1777 which prevented his joining Burg. Came into Canada in '80. Served in Sr. John's Regt. Produces his Discharge. Lives at New Johnstown.

Had 100 acres Tent. Land. Took it 4 years before ye war, of Esq. Campbell; Lease forever. Had cleared 20 or 25 acres. Had 4 horses, 2 Cows, furniture, utensils, a Wagon. Taken from him in 1777 on acct. of his being a Tory. It was at this Time he was put in Prison.

JOHN BOICE, Wit:

Knew Clamt. He was always considered a Loyalist. Heard of his being imprisoned at Hertford in 1777. He came with Witness into Canada in '79 or '80. Served in Sr. John Johnson's

Regt. Knew his Farm. He had been in Possession before ye Rebellion. He had a large clearance. Heard of his stock being taken.

1084. Claim of PETER VAN CAMP, late of Albany Co., Decd. February 5.

JACOB VAN CAMP, his eldest son, appears: Says his Father died in '83, without a Will. Wits. is his eldest son.

His Father was a nat. of A. Lived at New Town, Albany Co. He had always declared himself in Favour of Govert. He was too old to serve. He had been ready to give all the assistance in his Power to Loyalists. He came into Canada in '80. He had 4 Sons & 4 Sons-in-Law, in the Army. Claimt. was in Sr. John's first Battn. He died at Montreal. Left Claimt., his eldest son, Mary, married to John Boice; Phoebe, married to Saml. Street, of Osswegatchie; Simon, in the States; Thomas do.; Hetty, married to Wm. Leahy; John at Johnstown. (41).

His Father had 100 acres Tenant Land at New Town, Albany Co. He had lived on it 18 or 20 years. Most of it was improved. It was a Lease forever at £5 Rent. He had Horses.

JOHN BOICE, Wits:

Knew Peter Van Camp. He was not very loyal at first, but soon joined the King's Party & became very Loyal. He was fined & Imprisoned. He came into Canada in 1780. He could not stay any longer.

He had a fine Farm. He had been upon it a Long time. It was about 100 acres. It was almost all clear. No more woodland left than was necessary. Witness helped clear a good deal of it himself. There were good builds., 2 orchards. He was driven from it by the Committees.

Knew of his losing 2 Horses. Heard of his losing farming utensils.

1085. JOHN BOICE appears. Says he sent a Claim with the others in March, '86. Says he recd. a Letter from Peter Hunter to know whr. he delivered his Claim to his Commanding officer, as Claimt. was in Sr. John's first Battalion. (42).

Claim was for Leased Land of Sr. John's 40 acres improved. Bought the Improvements. Gave £81, 4 Cows, 2 yoke of oxen, 1 yoke of Steers, 2 Heifers, 7 Sheep, furniture, utensils. Says his Claim was brought down from Captn. Andersons by Philip Shaver, who brought a good many at the same time, all that belonged to Sr. John's own Co. He assured Claimt. he had delivered it to Capt. Greenway.

Is told he must send down Mr. Hunter's Letter & must send us down Mr. Anderson's acct. of it & Mr. Shavers. Philip Shaver swears that he brought Boice's Claim with the others in March '86 & delivered Feby. 15. Produces Certificate from Mr. Anderson

that Claimt. perseveres in an acct. of his Lossess to him & was sworn to the truth of them by him in March, 1786.

N. C.
February 5,

1086. Claim of JOHN WIST, late of Albany Co., Lodged in England.

Claimt. says: He delivered his Claim to Capt. Leake in '84 & to Capt. Gomersal.

Is a nat. of A. Lived on Rancellor's Manor. Joined Genl. Burg. Served all the war.

(48).
A fair man.

Had 105 acres Tent. Land on Roncellor's Manor. Bought the Improvements for £30 in '75. Lived 2 years upon it. Cleared 15 acres more. 15 acres were clear when he bought it. 3 horses, 3 Cows, 2 Calves, 5 Sheep. All taken in 1777.

WILLIAM JAMSON, Wits:

Did not know Claimt.' Farm. Remembers his having a good stock before he went to Rancellor's Manor, but cannot speak to particulars. He had been a neighbour of Wits. before he went to Rancellor's Manor.

N. C.
February 6.

1087. Claim of JOHN LAWRENCE, late of Charlotte Co.

Claimt. says: He sent his Claim home by Major Leake. Gave it to him in the Beginning of Novr., '83.

Is a nat. of Ireland. Came to America 18 years ago. Was

settled in Camden Dist., Charlotte Co. Says it is not in Vermont. He joined the Brit. in '76. Served two years. Was then in the Commissary Department & had the care of his House & office at Montreal. Now lives at Osswegatchie.

No. 1. Had 188 acres in Campden. They were the property of his wife, Margaret Emberry. He married her in '75. She is now with him & Claimt. has children by her. She was the widow of Philip Emberry.

(44). Philip Emberry left the Estate to his wife & her children by the Testator. He died in '73. There are two children; a Daughter married to Fisher, a shoemaker in Montreal. A son named Samuel who lives with Claimt. He is of age. He came within ye Brit. Lines in '75. His wife took possession immediately after her first Husband's death. It was a Tenant farm. Hired of Lawyer Duayne. A Lease for ever at 6 pence per acre. 45 acres clear, a good House & Stable. Claimt. lived there some time till he removed into Albany Co.

He let the Land when he went into Albany Co. The Lessee was to pay Landlord's Rent & all charges & £4.10 per ann.

Withdraws Claim for 2nd Article.

No. 3. Had 100 acres Lease Land Albany Co. Bought the Improvements for £50 York in '75. Went and lived there.

15 acres clear when he bought it. He cleared 2 acres more. It was a Lease for 46 years. Was to pay £50 for it, but he had not paid anything except one year increased Rent. The Tenant was

indebted to ye Landlord. He took this Debt upon himself on purchase of the Improvements, but has not paid the money. Had 3 Cows, 1 mare, 4 Colts, 2 yoke oxen. It appears 1 Cow taken for a fine. The other 2 disposed of for his family. The 2 young oxen taken by the Rebels. Some of the Colts saved. Withdraws his Claim for utensils & furniture. Seems a good man.

DUNCAN FISHER appears:

Says he came to America in '75. He married Catharine Em-berry. She is entitled to 1-3 of the Improvemts. under her Father's Will. (45).
Is very well
contented that
the whole
should be paid
to claimt.

JOHN DULMAGE, Wits:

Knew Claimt. He was always counted Loyal. He joined the Brit. in '76. Served 2 years. Was in Burgoyne's Campaign. Continued after that for some yrs. at Montreal.

Knew the Farm in Camden District. Remembers Philip Em-berry in Possession. He left it to his Wife, now married to Claimt. & her children. She took Possession on her first Husband's death. This was Lease Land.

Knew No. 3. He bought the Improvemts. on that Farm in

'75. He had 4 Oxen, young Cattle &c.

1088. Case of JOHN DULMAGE, late of Charlotte Co. February 6.

Claimant says: He is a native of Ireland. Came to America in 1756. Was settled in Charlotte Co. when Rebellion broke out. Joined the Brit. in '76. Served in Major Jessup's Corps. Served the whole war. Has $\frac{1}{2}$ pay as Lieut. Lives at Osswegatchie. Produces Certificate to his services & Loyalty from Major Jessup.

Had a Lease of 200 acres in Campden. Took the Lease about 7 years before the war. It was a Lease forever at 3 pence per acre. He had cleared about 35 acres, built 2 dwelling houses & several Barracks & Buildings. His family were driven off by the Rebels in '78. (46).

Lost 3 Cows & some Hogs, utensils, furniture. Every single article was taken from his Family after he went away. Produces a Certificate from David Em-berry that Claimt.'s farm was taken Possession of by the Rebels in '78. Seems a
respectable
and good man.

PAUL HECK, Wits:

Knew Claimt.'s Farm in Camden District, 200 acres; 35 acres or more cleared: There were good buildings. It was an exceeding good farm. He was in good circumstances and had a good stock.

1089. Further Evidence in Case of JOHN WILSON—VI Vol. 19, P. 42. February 7.

JOHN DULMAGE, Wits:

Knew Wilson's Patent. Claimt. was one of the Patentees. Witness understood that Claimt.'s share was 1,000 acres. Claimt.

- (47). had a good house & Barn & had made considerable Improvements. Vals. Woodlands from 12 to 20 sh. York. Does not consider this as applying to large Tracts of Land. He had Horses and cows & pretty good stock. He was in good circumstances.

N. C.
February 8.

1090. Claim of JACOB STANBURNER, late of Tryon Co.

Claimt. says: He was at Sorell in the Fall '83. Is a nat. of Germany. Came to A. very young. Settled at the Schoharie at the Head of the Delaware. Had four Sons who joined the Brit. in '77. Claimt. was imprisoned on acct. of having sent his Sons into the Army. Kept close confined a twelve month thmen let out on parole. His Place was seized & all his effects plundered, so that he could not return home. Continued in Connecticut some time. Several years sculking about. In '82 made an attempt to get into Canada. Staid a year up the Country but could not meet

- Q. If admissible with an opportunity, that he went there for that purpose & he afterward returned to New York, but did not arrive there till Aug., '83. Came away on Evacuation. Claimt. says he went up the north River with a full view of getting into Canada. He staid between Cesopus & Albany. This he thinks was in the year '82.

He says he cd. not get from Connect. while he was on his parole there, tho. he made several attempts & went to the sea side with a view of meeting with some Boat to take him to Long Island.

- (48). Had 500 acres in Harpersfield, Tryon Co. Bought in '72. Gave £50 for 300 acres & £30 for the other 200 acres. Cleared 25 acres. Had all the stock mentioned in his Schedule. All seized in '77. Now lives in New Johnstown.

ISAAC STEWART, Wits:

Knew Claimt. when he lived at the Head of the Delaware. He was always Loyal. He sent two of his sons with Wits. in '77 to join the Brit. There were 2 young Boys who came afterwards & served in Sr. John's Regt. Heard of the Imprisonment of Claimt. Heard that he made frequent attempts to get into Canada. He came to New York before the Evacuation.

Knew his Farm, but does not know the number of acres. There was a good clearance. He had a plentiful stock. All his things were plundered by the Rebels after his sons joined the Brit.

Army. Says there were great Difficulties in getting into Canada.

N. C.
February 9.

1091. Claim of ISRAEL TOMPKINS, late of Saratoga.

Claimt. says: He was at Isle au Noix in the Fall '83.

Is a nat. of A. Lived at Stillwater. Joined Genl. Burgoyne. Served all the war.

- (49). Produces Major Jessup's Certificate to his services. Had a Cow & Calf on the Lands of John Aurie. Claimt. had the land on shares with him. Had Corn & Flax &c. sown. Claimt came away before Harvest.

1092. Claim of HENRY BEAKER, late of Albany.

N. C.
February 9.

Claimt. says: He was at Isle au Noix in '83.

Is a native of A. Lived on Schoharie Creek when Rebellion broke out. Joined Sr. John Johnson in '76. Served all the war. Produces his Discharge. Lives in the 5th Township.

Claimt.'s Father had 40 acres of land. Bought of Esq. Lawyer 7 or 8 years before the war. Says he paid £130 York for it. There were 50 acres. He paid some ready money, some at one time & some at another. £30 remained unpaid, for which 10 acres

were given up, which has reduced the No. of acres to 40. His Father died in the King's service at Carleton Island. He joined the Brit. at first. Claimant is eldest son. All this Land was clear. Vals. it at £6 per acre. Heard that a Deserter of Burgoyne's Army was in Possession of it.

His Father had 8 Horses and all the effects mentioned in Schedule. Claimt. has 2 sisters & one Bror. in the Colonies. One Brother Conrad in New Johnstown.

ANDREW SOMMERS, Wits:

Knew Claimant's Father, Bostine Baker. He & his two sons joined the Brit. at first. Knew his Lands on Schoharie Creek. He bought it long before the war. Claimt. is the eldest son. It was a large Farm, about 50 acres. Nearly that number of acres clear. Vals. the best clear Land there at £10 York. The Land there was very valuable. His Father had a good stock. Name in Ansfey's List. (50).

1093. Claim of ALEXR. MCINTOSH, late of Tryon Co.

N. C.
February 11.

Claimt. says: He sent his Claim by Capt. Wm. Fraser. Resided in the Fall '83 above Sorell.

Is a native of Scotl. Came to A. in '73. Was settled at Harpersfield, Tryon Co. Joined the Brit. in '78. Joined Major Jessup's Corps in 1780. Served till Regiment was disbanded.

Produces his Discharge. Lives at Osswegatchie.

Had 150 acres at Harpersfield; Tenant Land, on a Lease of 8 years without Rent & then for ever, paying 1 Six pe. pr. acre. He had 12 acres clear. Had house & barn. Had 9 Cows & 4 Calves, 1 mare, furniture, utensils. His Witness John McKay is so ill that he cannot attend. He produces a Paper from him setting forth that Claimt. joined the Brit. in 1778, and that he had the Property above stated. Seems a fair man.

1094. Claim of CATHERINE CRYDERMAN, Widow of Valentine Cryderman, late of Tryon Co.

N. C.
February 11.
(51).

Claimt. says: She did not come into this Country till '85.

This is a Claim for the Estate of her late Husband. Says her Husband was a Loyalist, very true to King. He was too old to

go as a soldier. He was taken up & put in prison in '76, by which he lost his Senses. He lived some time afterwards and died the yr. '80. He sent 3 sons into the Army.

He left Michael, his eldest son who served with Sr. John Johnson, 4 other Sons & 3 girls; all in this Country. Three sons have been in the Army. The younger children are under age now. All live with their Mother in New Johnstown, except Michael who

lives at Bay of Quinty.

Valentine Cryderman was a German. Came to America many years ago. Lived in Johnstown when the Rebellion broke out. He was always Loyal. In 1776 he was taken up & kept a close Prisoner 3 months & used terribly ill. He was required to take an Oath, which he refused. He became so ill in Consequence of his sufferings, that he never recovered. He lost his senses & was confined to his Bed a long time. Died in '80.

(52). Her Husb. had 125 acres Lease Land in Johnstown. Produces a Lease of 125 acres in Secondago from Wendell & others to Martin Walter forever at £6 per ann. Y. Cur., 1774, with assignment to Valentine Cryderman for £40, 1774. 8 acres were clear when he bought it. He cleared 22 acres more. Lost 2 Horses, furniture, cloaths, &c. She was obliged to sell her Cows & some other stock.

JAMES MORDEN, Wits:

Knew Valentine Cryderman. He was very Loyal. He suffered much from Imprisonment that Witness thinks it occasioned an Illness which proved fatal to him. Knew his Farm. Remembers him settling there. There was not much clear when he purchased.

Seems a
good family.

JOSEPH CRYDERMAN, 2nd Son, appears:

Says the whole Family agree that his Mother shall receive the sum allowed.

N. C.
February 11.

1095. Claim of JAS. MORDEN, late of Tryon Co., Decd.

JAMES MORDEN, eldest son, appears: Says he has 4 Bros. & 2 Sisters, all in this Country. Claimt. is eldest of them all. They were all under age in '83.

(58). Joseph Morden was a native of England. Came young to Am. Was settled on the Mohawk. He joined Sr. John at first. He died in service in '77. Claimt. joined in '79. He served till end of the War. Had another Bror. that served. All live in Bay of Quinty. All agree that Claimt. shd. receive what is allowed.

His Father had a Tenant Farm. Near 70 acres Clear. It was a Farm hired of one Holland. His Father had been in Possession seven years. His Father lost 2 horses, a yoke of oxen, 4 Cows, His Father left them & they were taken by the Rebels. Some furniture.

JOSEPH CRYDERMAN, Wits:

Knew the late Joseph Morden. He came in with Sr. John at first. He died in the service. Knew his Farm. There were

70 acres clear. It was Tenant Land. He had had it many years before the war. He had a good stock on the Farm. Knows the eldest son, Joseph. He served from '79 till end of the war.

1096. Claim of JOHN ANNABLE, late of Tryon Co..

N. C.
February 12.

Claimt. says: He was in Sr. John's first Battalion & gave his Claim to his Commanding officer, Capt. Anderson, in Oct., '83. Produces Copy of such Claim, dated in Oct., '83, as given in at that time.

Is a native of England. Came to America in '74. The war was near beginning, but it was before the affair at Lexington or Bunkers Hill. He settled on some Lands belonging to John Turneclyff, near the Mohawk. Came into Canada & joined Sr. John in '76. Has served all the War. Produces his Discharge as Seargent. Lives at New Johnstown.

(54).

No. 1. In 1774 he & James Massie went & settled on some Lease Lands taken of John Turneclyff, near the Mohawk. Had girdled 100 acres. Had about 12 acres Clear for crop. Built a house.

James Massie joined the Brit. in '76. He served in Sr. John's Regiment several years. Went to England. Claimt. says he was very ill when he heard of him last.

They bought 200 acres Woodlands about 50 off on the Antigo River. This was in '75. They had paid £25 York. Says he had a Deed from Mr. Wells. The Lands sold at £25 York per 100 acres. Claimt. had paid for clearing 6 acres. They had 19 Head of Cattle, 7 Horses, utensils, furniture.

Says he & Massie were taken Prisoners from their Farm in May, '76. Were carried to Albany; kept 3 weeks in Confinement. They made their Escape & got into Canada. Never returned to their Place again. All the above Stock was on their Farm. Says he had £50 when he came upon the Lands & settled first, Cattle & Money. Massie had £50 also.

(55).

JOHN BROOKE, Wits:

Knew Claimt. He was a neighbour to Wits. Knew his Farm, taken of Turneclyff. There was a good clearance. He had bought 200 acres on the Antigo River. Had paid for 100 acres. Massie was his partner. Cannot say when it was bought. It was in 1774 or 1775. They had 19 head of Cattle, large & small, 7 Horses. Remembers them being taken up & carried to Gaol. They never got to their Farm again & thinks all their Property was lost. Sr. John Johnson Certifies to the services of Claimt. & Massey.

N. C.
February 12.

1097. Claim of JOHN GLASFORD, late of Tryon Co.

JANE GLASFORD, Wife of Claimt., appears: Says her Husband is near 80 yrs. of age & very infirm & Could not Come. Her Husband was at Mashishe till he moved into the Upper Country.

(56) Her Husb. is a nat. of Scotl. Came many years ago when he was a Boy to America. He was settled on the Susquehanna when the Rebellion broke out. Two sons joined Captn. Brandt & served with him in the Indian Country. Her Husband was to old to serve, but he sent his Sons to serve, and always declared himself in Favr. of Govert. The Rebels came in '79 & plundered them, & stript them of everything. She was almost starvd in her own house. They were all obliged to come away. Came to Niagara. Their House was burnt as soon as they left it. They now live at Osswegoatchie.

He had 300 acres. Agree for them with Mr. Banyard & Mr. Wallis 7 or 8 years before the war. They were to pay £40 York for each 100 acres. They have given their Bond for the money and he gave his obligation to give them a Deed of the Land. They had not paid anything but the Bond is against them. Her Husb. had Cleared & fenced 40 acres, built a good house & Barn & Corn

house, planted an orchard. Had 1 Horse, 15 Sheep, 5 Hogs, all their furniture which was very good, Grain in the House & Bar-racks, 6 Cows, 5 Cattle. Some taken by Brant's Indians. Produces affidt. from Saml. Street that Claimt. had a valuable Farm on the Susquehanna with a good stock. That he was plundered by a party of Rebels under Genl. Herkeman & to the services of his Son. Sworn before Justus Sherwood who certifies to Mr. Streets credibility.

(57) JAMES CROWDER, Wits:

Appear to be a
good family. Knew Claimt. Witness was a near neighbour of his on the Susquehanna. He was always a good Loyalist. He had 2 Sons that served. His Place was plundered by Genl. Harkeman on acct. of his being a Loyalist. He was driven from his Place on acct. of his being a Loyalist. Came into Canada in '79. He had been settled some time on the Susquehanna. He had about 40 acres clear. He had a considerable stock. He had Horses, Cows & Sheep. He was one of the ablest men in the Place.

N. C.
February 12.

1098. Claim of JOHN GLASHFORD, JUR., late of Tryon Co..
Decd.

SARAH, his Widow, appears: Says her Husband died about a twelve month ago.

Says her Husb. was in Sr. John's first Battalion. Gave his Claim to his Commanding officer in '83. Produces Capt. Munroe's Certificate to that effect.

Her Husband was a native of America. Lived on the Susquehanna when Rebellion broke out. Joined Capt. Brant's Indians. Came with them into Canada. There joined Sr. John's Regt. &

served till end of the war. Produces his discharge. He died a year ago, leaving 6 children, all living with Claimt. Now living at New Johnstown.

He had 100 acres of Land on the Susquehana. They were to have a Deed & paid for it, but they had not paid. He had ⁽⁵⁸⁾ A good family. Cleared 12 acres, built a house. He had 2 Cows, 2 oxen, Cloathes, furniture, utensils.

LITTET GLASFORD, Wits:

Says his Bror., John Glasford, had a farm on the Susquehana. He had cleared 10 or 12 acres. He had some Cows & young Cattle. Witness was informed that he lost everything. He came almost naked into Niagara. He has left a Widow & 6 Children. The eldest son is about 20 yrs. of age.

1099. Claim of JAMES CROWDER, late of Tryon Co.

N. C.
February 12.

Claimt. says he gave his Claim to his Commanding Officer in '83. Produces Certificate to that effect.

Is a nat. of Am. Lived on the Susquehana. From the first declared in favour of Brit. Governmt. Joined Butler's Rangers in '77; served 4 years, then served in Sr. John Johnson's Regt.

Produces Col. Butler's Certificate to his services & Loyalty. Produces his Discharge from Sr. J. Johnson's Regt. Now lives ^{A very} good man. at New Johnstown.

Had 100 acres on the Susquehana. Had bargained for them. Cleared 25 acres, built house. He had 3 Cows, 2 Heifers, 1 Bull, 9 Hogs, 4 Horses, utensils, furniture. Left all this stock on his Place when he went away. ^{(59).}

PAUL GLASFORD, Wits:

Says he knew Claimt. He was always considered as a Loyalist. Knew his Place on the Susquehana. He had 30 acres clear. He had a pretty good stock. Had horses & Cows.

1100. Claim of JOHN STARING, late of Tryon Co.

N. C.
February 12.

Claimt. says he was in Sir John's 1st Battalion & gave his Claim in '83.

Is a nat. of America. Lived on the Mohawk River. He was

always friendly to Brit. Govert. Was an apprentice when Rebellion broke out. As soon as he was at Liberty he meant to have joined the Brit. Was taken Prisoner & kept confined but got away & joined Sr. John Johnson in Canada in 1780. Served till the war was over. Produces his Discharge. Now lives in New Johnstown.

His Grandfather, Henrick Markil, left him £50 York, to be paid in money or Land. He died in the year '81. Claimt. has never been paid this. Says his Grandfather was driven from the Lands before he died. He was a Loyalist.

(60). He had 2 horses, 1 Cow. The Cow was left on his Uncle's Lands on the Mohawk. His Uncle is there now.

He left some Blacksmith's Tools at his shop in Johnstown before he came off to Canada; worth £12 York. vince.

JACOB MARKILL, Wits:

Speaks to Claimt.'s Loyalty. Says Henry Markill left Claimt. £50. It was to be paid in money.

Very little. Henry Markill, Wits. Father, was a Loyalist & his Estate has been Confiscated. Claimt. had an horse which he lost. He had some Blacksmith's Tools. He set up a Blacksmith's shop at Johnstown before he came to Canada.

N. C.
February 13.

1101. Claim of DAYLE SELICK, late of Manchester, Vermont.

Claimt. says he was at the Isle au Noix in the Fall '83.

Is a nat. of America. Lived in Conect. Govt. when Rebellion broke out. Joined the Brit. in '77. Served all the war in different Regiments.

Produces his Discharge from Jessup's Regiment. Lives at Osswegatchie.

(61). Had 100 acres of Land in Hoberton, given him by his Father in '77. It was new Land. Claimt. had done nothing. His Father went up from Connecticut to get Lands in Vermont after Troubles began. His Father bought a large Quantity. Gave Claimt. 100 acres. His Father is still in Hoberton.

Claimant had not been to live in Hoberton, but resided at Manchester, after he came up from Connecticut. There was some Rum of his father's which was taken away. Claimant says his Father gave it to him, 1 Heifer, 2 Sheep, which had been his Father's.

He & his Father had a place to work upon, where they had planted a crop.

N. C.
February 13.

1102. Claim of JOHN MORCELIS, late of Tryon Co.

Claimt. says. He was in Sr. John's 1st Batt. & gave his Claim to Capt. Duncan.

Is a nat. of A. Lived at Turlock when Rebellion broke out, 15 miles from Schoharie. Joined the Brit. in '77. Served all the war. Lives at New Johnstown.

Had 150 acres at Turlock, bought 4 or 5 years before the war. Gave £90 York for it. He had 8 years allowed for payment. Had not paid any part. Had cleared 19 acres, built House & Barn.

(62). Had 50 acres in Anderstown given him by his Uncle many years ago. He never saw it, nor was there. It was wild land, Had been given him by his Uncle for his having worked with him 14 years.

A fair man. Had 4 Horses, 3 Cows, 3 Calves, 3 Heifers, 6 Hogs, utensils, furniture. Left at Turlock, when he went away. The Rebels got it all.

CHRISTOPHER REDDICK, Wits:

Knew Claimt. He joined the Brit. in '77. Knew his Place of Turlock. He had 30 acres Clear. He had a very great stock, Horses, Cows &c.

1103. Claim of JOHN FRASER, from Boleskine late of Tryon ^{N. C.}
Co. ^{February 13.}

Claimt. says: He was at Yamasco Blockhouse in the Fall of '83.

Is a native of Scotl. Came to America many years ago. Lived on the Mohawk when the Rebellion broke out. Joined in '77. Served all the war. Now lives at Osswegatchie.

Produces Certificates from Capt. MacAlpine to Claimt.'s Loyalty, that in '77 he engaged above 30 men to come into Canada, but they were obliged to disperse & to Claimt.'s effects having been taken by the Rebels on that acct. (63).

Certificate to his services & good Conduct from Major Jessup. Do. from Major Name.

He had 100 acres Tenant Land from Sr. Wm. Johnson. He had lived upon it 10 years before the war. He bought the Improvemts. for £90; 40 acres when he bought it. Claimt. cleared as much again. A House, Barn & Stable & orchard, & 2 Barracks, 4 Cows, 2 Heifers, 4 horses, 1 Colt, 6 Sheep, 6 Hogs, Grain, 12 tons Hay, furniture, utensils.

After he went away these Things were taken and Vendued by the Rebels. <sup>A good man.
Very strong
certificates.</sup>

THOMAS ROSS, Wits:

Knew Claimt's Farm. He had been a long time upon it. It was a fine old Farm. He had above 50 Acres Clear land & Well fenced. He had a very good stock, 4 cows, 2 Heifers, 3 Mares, 1 Stallion. He was in very good circumstances.

1104. Claim of THOMAS ROSS, from Drumvaich, late of ^{N. C.}
Tryon Co. ^{Feb'y. 13.}

Claimt says: He gave a Claim to Major Grey in '83.

Is in Nat. of Scotl. Came to Am. in 1773. Was settled in Johnsons Bush, joined Sr. John at first. Servd all the War. Produces his Discharge. Lives at New Johnstown.

Had 100 Acres Tenant Land, had Cleared 15 Acres, built house, Barn & Stables. Had 2 Cows, 1 Calf, a little furniture & Utensils. (64).

JOHN FRASER Wits.

Knew Claimt. Knew his Farm. He had 12 or 13 acres Clear. ^{A good man.}
He had 2 Cows & 1 Heifer.

N. C.
Feby. 13.

1105. Claim of WIDOW RYCKMAN, late of Tryon Co.

Tobias Ryckman, eldest son of John Ryckman, decd., appears.
Says his Father was at Sorell in the Fall 83.

His Father was a Nat. of Am., lived at Tarpan, Orange Co., when the Rebellion broke out. He joined the Brit. at New York in 77. Servd as a guide to the Army during the War. He came to Canada in 80 or 81. He died in 84, leaving Susannah his Widow. Claimant Tobias Ryckman & 6 other Chidren. Witness servd. some time as a guide.

The Whole Family came into Canada with their Father. Now live near Cataragui.

His Father had a House & some Land at Tappan, he was a Tanner & Shoemaker. He bought this Place many years ago. His first Purchase was of 4 acres, he bought some more afterwards, Wits. cannot say how much. There was a Stone house & framed Barn, & small framed house.

(65). Produces a affidt. Sworn at Cataragui to his having had this landed Estate, at Tappan, And ye stock as stated in the Schedule. Witness says they had Deeds of the Land, but they have been destroyed by fire since they came to this Country. Vals. it at above £200 York.

It has been sold by the Comrs. at a Vendue, one Herring bought it. His Father had 9 Wagon Loads of Leather just brought from Philadelphia. His Father had been imprisoned in Fisk Kill Gaol. The Rebels took the Leather at that time.

Produces an Affidt. that John Ryckman had been imprisond

for his Loyalty & speaks of his having offerd a Reward of 100 Dollars to People to fetch off his Leather.

He had a No. of doz. Hides & Skins. The dry Hides Cost £100 York. He had three horses, the Rebels took them. He had a house at New York, which he built after he got there. He had two Witnesses who Knew his Father's Property, they could not come, but were sworn before Peter Vanalstine near Cataragui & he produces their affidts. as before stated.

Seems a fine
man.

Says the Family Agree that he shall receive the whole.

N. C.
Feby. 14.

1106. Claim of JACOB WAGGEMS, late of Tryon Co.

Claimt. says: He was in Sr. John's First Batt. & gave his Claim to Capt. Darly.

Is a Nat. of Germany, came to A. 30 years ago, Was settled in Johnstown When Rebellion broke out, joined in 77, servd all the War. Produces his Discharge. Now lives at New Johnstown.

Had 100 acres Tenant Land, 20 acres Clear, 2 horses & 2 Colts, 2 Cows, 2 Heifers, 1 Calf, 4 Sheep, furniture.

JOHN FARLING Wits.

Knew Claimts. Farm. He had lived there some time before the War. Had a fine Clearance, thinks he had near 20 acres Clear.

He had 2 Horses, 2 Cows, &c.

1107. Claim of MARTIN ALGIER, late of Tryon Co.

N. C.
Feby. 14.

Claimt. says: He gave his Claim to his Commanding officer in 83.

He is a Nat. of Germ., but came very young to America, lived near Johnstown when Rebellion broke out, joined in 79. He had been a Prisoner five months or would have joined sooner, he was in his March to join when he was taken Prisoner. Servd afterwards till end of War. Produces his Discharge. Resides at New Johnstown.

Had 100 Acres Tenant Land in Albany Patent, had cleared 10 Acres, built a house & Shop & Barn. Had 2 Cows, 2 horses, 2 Sheep, Weavers Loom, furniture. Left all behind. (67).
A good man.

JOHN FARLING Wits.

Knew Claimt. Heard he was imprisoned when Coming to join the Army. He afterwards joined & servd. Knew his Farm. He had 10 acres Clear before the War.

He had 2 horses & 2 Cows &c.

1108. Claim of MICHL. WARNER, late of Tryon Co.

N. C.
Feby. 14.

Claimt. says: He gave his claim to his Commanding officer in 83.

Is a Nat. of Germany, has been 30 years in America. Was settled on the Mohawk when the Rebellion began, joined the Brit. in 77, Servd. all the War. Produces his discharge. Lives at New Johnstown. Had 100 acres Tenant Land in Albany Patent. Lived upon it 7 or 8 years before the War, had cleared between 40 & 50 acres, built house & Barn, had a fine orchard. Had 6 Horses, 6 Cows, 3 Heifers, 2 Steers, 1 Bull, 8 Hogs, furniture, Utensils, left all behind when he joined the Brit. (68).

MARTIN ALGIER Wits.

Knew Claimt. He had been long settled in the Albany Patent. He had 40 acres Clear. He had a very good stock, 5 or 6 Horses, 5 or 6 Cows & other Stock. A good man.

1109. Claim of CHRISTIAN SCHICK, late of Tryon Co. Lodged in England.

N. C.
Feby. 14.

Claimt. says: He sent his Claim by Capt Leake in 83.

Is a Nat. of Germany, came to Am. many years ago, was settled in Johnsons Bush when the Rebellion broke out. He sent his apprentices & journeymen to join Sr. John at first. He joined in 1779, served 4 years in Sir John's Regiment, now lives at Johnstown.

No. 1. He had 200 acres Tenant Land, for which he paid £12 York per ann. He had this many years before the War. Had

Cleared about 40 acres. Bought these Improvements of Wm. Stevens. N. 6. He gave £44 for ye Whole farm in 72. Charges now £148 for 148 acres Wild. Very little property Clear when he bought it.

He had also some town Lots in Johnstown in a Lease from Sr. Wm. Johnstown at £8 per ann. There were 18 acres Clear Land in these Town Lots. He produces a Récpt. for the Rent in 1776 of the Town Lots & the other Lands.

(69). He had 2 houses on No. 1. He built one himself in 1777, the other was there when he bought it. He did not live there, till he quitted his Town Lot. He Cleared all the Land in the Town Lots himself, built House & Blacksmith Shop & Stable. Cannot set any value on his Improvements on No. 1 or No. 2.

Values his
Property too
high.

He says he removed from the Town Lot to his farm after the Troubles began. He then built a house & Shop in 1777. He had 3 Cows, 1 Ox, 10 Horses, 5 Sheep, 5 Hogs, Utensils, Furniture, Blacksmith's Tools & Shop on his Farm. He had a large quantity of Iron bought during the War & paid for in Continental Dollars. It was one Sleigh Load. Says he left most of these things behind when he went away.

MICHAEL GOTTINGER Wits.

Knew Claimt. He was always Loyal. He was several times imprisond. because he would not take an Oath to the American.

Thinks they forced him to take one at last.

He had a farm out of the Town. 30 or 40 acres Clear. Had a House, Barn & Blacksmiths Shop.

Vals. Improvements at £5 per acre. Knew his Town Lot, 8 or 9 acres Clear. Remembers 6 Horses & 3 Cows. He had Blacksmiths Tools, 2 sets. Thinks the Rebels had them, many of his things were sold at Vendue.

JOHN CRISTY Wits.

(70). Knew Claimts. Place near Johnstown & his Town Lots. There was a Considerable Clearance, most of his Town Lots was Clear. He was in Considerable Business as a Blacksmith.

N. C.
Feby. 15.

1110. Claim of JOHN PICKELL, late of Albany Co.

Claimt. says he was at St. Johns in the Fall 83. Was born in America. Lived in Kingsburg near Fort Edward. From the first declared to Favour of the Brit. He had been imprisond & given Bond. Claimt. & his 3 Sons & one Son in Law, joined the Brit. army in 1777, servd. all the war in different Regiments. Produces his Discharge from Rogers & Rangers. Now lives in Caldwell's Manor.

He had 250 acres Tenant Land near Fort Edward, leased of Henry Franklin. Took the lease 4 years before the War. He had

40 acres Clear. Had built house & Barn. Saved most of his Horses & Cattle which he sold, but says, but says he lost 1 Cow

& Calf & 2 Steers which the Rebels got, 6 Hogs.

A good man.

DANIEL BEEDLE Wits.

Knew Claimt. He & his Sons joined the Brit. army in 1777. Knew his Farm. He had been upon it 5 years before the War. He had 21 acres Grass Land and 36 Arable. Knew his Stock. He was in a good way of living & had a good Stock.

1111. Claim of DAN'L. BEAGH, late of Albany Co.

N. C.
Feby. 15.

Claimt. says: He was at Mashishi in 83. Is a Nat. of Germany. Came very young to Am. Lived at New Town, Albany Co., when the Rebellion broke out. Joind. the Brit. Army in 77. (71). Servd. all the War. Produces his Discharge. Now lives at Caldwell's Manor.

Had 200 acres Tenant Land, hired of Anthony Van Schoick, took it in 73, it was for 3 Lives at 6 pence per acre. Had 20 acres Arable Land exactly. There was some Intervalle Land from which he cut 7 Ton of Hay Annually, about 5 acres of it. Built House & Barn. Had a Yoke of Oxen, 1 Cow, 1 Calf, 1 Horse, 7 Hogs, Left all these things behind in his place when he went away. The Rebels had tem. A good man.

JOHN PICKET Wits.

Knew Claimt. He joined the Brit. Army in 1777. Knew his Place. He had been there long before ye War. He had a large Clearance & intervalle Land. Knew his Yoke of Oxen, Horse, &c.

1112. Claim of ALEX. MUNRO, late of New York.

N. C.
Feby. 15.

Claimt. says: He was at Montreal in 83. Gave his Claim to Genl. Maclean who was going to England in the Fall 83.

Is a Nat. of Scott. Came to Amer. about 30 years ago. Lived at New York, when Rebellion broke out. Joined Major Jessup on the North River. Came with a party of 85 men. Joined in 76. Servd. all the War. Produces his Discharge, Produces Certificate from Major Jessup to Claimt's. Loyalty & that he joined him in the Autumn 76 & servd. the Whole War. Now lives at Montreal.

Had a House & Lot in Larie Street. It was a good Town Lot. It was the property of Nancy Macleod when Claimt. married. She is now living at Montreal. He has no Children. She bought it herself for £250 York about 1764, it used to Rent at £15 per ann. before she bought it. It was Considerably improved afterwards. This House was burnt in the first fire at New York. The Deeds were burnt at same time. Thinks he could have sold it for (72).

A very good
man.

£300 at least. Lost all his Furniture, Cloaths, &c., at the same Time by the Fire. Produces Inventory of all his Furniture, says he remembers all the particulars then set down to above £200 York. Never got anything for the spot of Land afterwards.

WILLIAM CAMERON Wit.

Knew Claimt's. House at New York, it had been his Wife's.

Witness understood she had purchased it some time before he married her. It was a pretty good House in Larie Street. The Houses & Lots were very valuable then. Thinks it might have been sold for £500 York before the War.

The House was very well furnished. She had kept a public House & had exceedingly good furniture, no person in their station of life had better. The House & furniture were destroyed by the Fire.

N. C.
Feby. 15.

1113. Claim of JACOB VANALLIN, late of Tryon Co.

Claimt. says he was in Sr. John's 1st Batt., gave in his Claim in 83, to his Commanding officer, which is Confirmed by Certificate of Lieut. Munro.

(73).

Is a Nat. of Amer. Lived on the Mohawk River when Rebellion broke out. At first he kept himself quiet. Paid fines for not serving with them. Came into Canada in 80 and servd. till end of the War. Produces his Discharge as Corporal. Lives in 5 Township.

Had 12 acres in the Mohawk. It was given him by Vincent Scot. Cogintoitch for work done by Claimt. It was estimated at £20 York, says he had a Deed. This was just before the War. He had cleared a little, it was a part of Scot's Lot. He had 160 acres & a good deal of it Clear.

Claimt. had 2 horses, 2 Cows, 3 Sheep, 3 Hogs. He kept them at the House of an Indian. Capt. Aaron left them there

when he joined Sr. John Johnson in 1780. That Country was plunderd by the Rebels & all parties.

PHILIP SHAVER Wits.

Knew Claimt. He lived at the Mohawk. He joined Sr. John in 80. He had some Land from a man that he was Partner with. There were 12 acres. There was a little Clearance. He had Horses & Cows at an Indian place where he lived.

N. C.
Feby. 15.

1114. Claim of JOHN COOK, SR., late of Tryon Co.

Claimt. says: He desired his Son-in-Law Jacob Ross to send his Claim home in 83. Gave him an acct. He was a Soldier in Sr. John's 1st Battalion & gave in the Claim to Capt. Anderson,

Who lodged it with the Agent. This acct. is in some measure Confirmed by Certificate from Capt. Anderson and that the acct. given in by the Claimt. in March 86 to be sent to ye Comrs. was the same as that given in to Capt. Anderson by Jacob Ross in 83.

(74).

Is a Nat. of Germany. Came to Am. 34 years ago. Lived at Johnstown when Rebellion broke out. Always declared for the King. Had 2 Sons in the Army. Came to Canada in 81. He was warnd. to quit on Pain of Death in 10 days. His place was Plunderd. Now lives in New Johnstown.

Had 250 acres Tenant Land. Had them many years ago in

a Lease from Harry Holland. It was a Lease forever at £5 Rent. He had lived 18 years upon it. Had 50 acres Clear, a good House & Barn & fine Orchard. Had 4 working horses, 2 Colts, 2 Cows, 2 Oxen, 14 Sheep, 10 Hogs, Utensils. All these things were taken by the Rebels, many of the things were sold at Vendue, after he was warnd. off.

MICHAEL KORMAN Wits.

Knew Claimt. He & his Family were always Loyal. His eldest son joined Sr. John at first. Claimt. was driven from his Place during the War, on acct. of his Loyalty & came into Canada. Knew his Farm. He had been upon it a long Time. Thinks about 40 acres Clear. He had a very good Stock. Witness understood the Rebels had the whole.

(75).

1115. Claim of MARTIN WALDEC, late of Tryon Co.

N. C.
February 15.

Mary his Wife appears, says her husband is confined to his bed, he broke his leg terribly in several places & is now unable to move. He was in Sr. John's first Batt. & gave his Claim to Capt. Burns in 83.

He is a Nat. of Germany. Came many years ago to Am. Lived near Johnstown when Rebellion broke out. He joined Sr. John at first. Had servd. all the War. Now lives at 5th Township.

He had a Tenant Farm in the Albany Patent. He had been in Possession 9 or 10 years. Thinks more than 25 acres were Clear.

Built house, barn, Stable, &c.

He had 4 horses, 5 Cows, 3 Heifers, 5 Sheep, 8 Hogs, Furniture, Utensils, Cloathes. Most of these things were on the Place when her Husband went away. Witness staid 3 years after the Husband went. The Rebels took most of these things in 1777 & sold them at Vendue. Witness was not able to dispose of any part. She came to Canada in 80.

MICHAEL KARMAN Wits.

Knew Claimt. He joined Sr. John at first & servd. all the War. He has met with a terrible accident lately which Witness

(76). fears will prove fatal. Knew his Farm. The lots were in general 250 acres. Thinks he had 30 acres Clear. He had 4 horses, young & old, 3 or 4 Cows & Coming in Stock in 1776.

N. C.
February 15.

1116. Claim of LUKE BOWEN, late of Tryon Co.

Claimt. says: He was in Sr. John's 1st Batt., was at Isle Au Noix in the King's works as Carpenter in the Fall 83.

A fair man.

Is a Nat. of Am. Lived near Johnstown at a Place call Philadelphia Bush. Joined the Brit. Army in 77. Servd. all the War. Lives at the 5th Township.

Had 125 acres in the Albany Patent. Had been in Possession 5 years. Had 22 acres Clear. Had House, Stable & Barracks.

Had 5 Head Cattle, 2 Sheep, 10 Hogs, Utensils, Clothing. The Rebels took them after Depart of Burgoyne.

MICHAEL KARMAN Wits.

Knew Claimt. He joined the Brit. Army in 77. Knew his Farm. He had 12 acres Clear. He had Cattle & a little Stock.

N. C.
February 15.

1117. Claim of WILL AGNEW, late of Tryon Co., Evidence de bene esse.

PHILIP SHAVER Wits.

(77).

Knew Claimt. He lived about 13 miles from Johnstown. He joined the Brit. Army in 78. He was in the Commissary Department & Continues in that Line at Sorell. He had a lot of Land, a good Clearance upon it. He had been in Possession some time before the War. He used to give assistance to Loyalists. He supported Wits. 5 months when on a Scouting Party.

N. C.
February 16.

1118. Claim of JOHN AULT, late of Tryon Co.

Claimt. says: He was in Sr. John's first Batt. & gave his Claim to Capt. Burns.

Is a Nat. of Ger. Came to Amer. 36 years ago. Lived at Johnstown when Rebellion broke out. Sent 3 Sons to the Brit. Army in 1777. He joined in 80. Servd. till end of War. Lives in 5 Township. He had some Lands but sold them.

Lost 2 Horses, 7 Sheep, 3 Hogs, furniture, Cloathes, Provisions. The Rebels had some of these things. The Indians had the rest.

PHILIP SHAVER Wits.

Knew Claimt. He was always a Loyalist. He did not join till 80. Had 3 Sons in the Kings Army. He had Parted with his

Lands. He was Plundered by Indians of some of his things & the Rebels took what the Indians left.

1119. Claim of JOSEPH KINGSBURY, late of Connecticut.

N. C.
February 16.

Claimt. says: He was at Yamesca block house in 83. Is 'a Nat. of Am. Lived at Plainfield in Connecticut, when Rebellion broke out. Says he came into this Country with General Arnold, as a soldier with him & servd. several months. He deserted when the Rebels were going back from this Country. Continued in this Country till 80 then enlisted in Jessups Regt. Servd. till end of the War. Now lives at Yamosca.

(78).

Had a pr. of Oxen, 2 Cows, 1 Horse, 20 Sheep on his Father's Lands at Plainfield. His Father is dead, but he supposes these things may be now in his Mothers Possession. He left them there when he came as a soldier with the Rebels.

1120. Claim of PHILIP EMPEY, JR., late of Tryon Co.

N. C.
February 16.

Claimt. says: He was in Sr. John's 1st Batt. & gave in his Claim with his Father in 83.

Is a Nat. of Am. Lived on the Mohawk. Joined the Brit. at Fort Stanwix in 77. Servd. all the War. Produces his Discharge. Lives at New Johnstown.

He had some Lands which his Father had given him & he had some stock of his own upon it.

2 Mares, 5 Head of Cattle, 6 Sheep, 4 Hogs, Utensils, furniture. Left all behind when he went away. There was a separate house on this Land. When Claimt. lived. The lands are inserted in his Father's Claim. A good man.

STRIFFIL EMPEY Wits.

Says he is a Brother to Claimt. His Father had given Claimt. some lands & he had Stock of his own upon them. He had 2 Horses, Cattle & other Stock, they were his own. He left them behind on these Lands, when he joined the Brit. Troops.

(79).

1121. Claim of JOHN LAWRENCE, late of Tryon Co.

N. C.
February 16.

Claimt. says: He was in Sr. John's 1st Batt. & gave in his Claim in 83, to Sr. John Johnson.

Is a Native of Ireland. Came to America in 1766. Was settled in Johnstown when Trouble broke out. Was imprisond. a long time in 76, near 10 months. Joined the Brit. in 78. Servd. all the War. Resides at New Johnstown.

Had a House & Lot at Johnstown. It was a Gift from Sr. Wm. Johnson. Claimt. built the House & improved the Lands.

A good man. There were 5 acres, all fenced & improved. There were near 2 acres of it laid out in a garden. Claims for his Improvements £60. Does not Claim the Soil Rights.

Had 2 Cows, 1 Heifer, 1 Horse, furniture, Utensils, Some Hay & Some Logs.

RICHARD MANDEVILLE Wits.

(80). Knew Claimt. He was always Loyal. He was a long time imprisond. He had a House & Lot in Johnstown. There were 2 acres of Garden Ground. He had a House which he supposes Claimt. built. He had a Cow & some other Stock.

PROCEEDINGS
OF
LOYALIST COMMISSIONERS

LONDON, 1784.

VOL. I.

BEFORE COMMISSIONER WILMOT

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THE EVIDENCE.

1783.
19th December.

1122. Case of Lt. Govr. JOHN GRAHAM, Georgia.

Has been in America since 1753. He went out with a view to succeed to the Estate of a relation there, but did not succeed to it. He then went into trade, but left of Business & began Planting some years before the trouble. Previous to the Rebellion he was one of the Council & Receiver of the moneys arising from the sale of Ceded Lands.

- (1). In August, 1775, he had first an opportunity of showing his Loyalty by opposing sending Delegates to Congress from Georgia. This was the Commencement of the troubles in Georgia. They succeeded in opposing it at this time. Soon after the matter was Carried agt. the Loyalists.

In the latter end of 1775 he was appointed Lt. Governor in Jany. 1776, they were surrounded by an armed force & all the Council taken Prisoners. He did not receive his Commission until March, 1776, of Course could not act until then. There never was a Lt. Govr. before that time, but cannot say that appointment was thought necessary on acct. of the troubles, perhaps it might. After being taken Prisoners they were Paroled next day, before the appearance of the Scarborough Man of War on the Coast of Georgia, he thinking they were come with troops to protect the Province, but finding otherwise, when they sailed. He went on shore to bring his family to Savanah. He came to England in May 1776 & remained until April 1779. He returned to Georgia

in June 1779 & remained until the Evacuation.

In 1782, He went into the Back settlements to quiet the settlers which he effected with 300 men.

Certificates to Loyalty as also an extract of a letter from Lord G. Germain in which he speaks highly of the Conduct of the Govr. & Lt. Govr. of Georgia & Services of Sir James Wright, of Genr. Leslie, Col. Monereel, Gen. Clark, &c. Some of them speak to his property, as very Considerable Property.

- (2). 1224 acres called Mulberry Grove Plantation, Contained Swamp, Pasture & Upland. He has lost all his papers of every sort & refers to a book which contains a copy of an act assembly, 10th July, 1780. The object of which was to quiet all those people who had lost their titles. Govr. Graham's papers were lost in this way, they were buried in the ground in an Iron Chest from the year 1776 to 1779. When taken up they were all perished by damp. The act directs how such persons shall proceed.

The Plantation of Mulberry Grove was purchased some years before the troubles for £1500, including some other lands. There were then no Dams upon it. He banked it about 140 acres. He cleared a considerable part of, quantity of the Upland & built a very good house on it. Laid out a very considerable sum of money on it, besides about £1500 on a garden. The 140 acres rice ground. he looks upon worth £14 pr. acre. But wishing to be under their rate he says £8 pr. acre, which is £1320. 70 acres, River Swamp

he asks at £5 pr. acre, £350. 200 acres of Pasture at 50s. is £500. 814 at 40sh. is £1628. Dwelling House & Barns & outhouses, £750. This valuation had been put on his Property in 1776. He values them much higher but abides by their valuation.

Mulberry Grove new Plantation with the Expenses of Clearing, Banking, &c., is valued by appraisers at £27,932, his own valuation is much higher.

The appraisment is made by Mr. Hull, Mr. Wright & Mr. Skinner in 1776. They say that the property would have sold for more before the troubles. Govr. Graham says, he thinks their estimate extremely moderate. The valuation put by the Appraisers on the 847 uncultivated acres in £1500. Govr. Graham says the two Plantations cost him about £2000 Stg.

(3).

The Monteith Plantation containing in the whole about 6000 acres, he purchased at different times, of different people, he cannot say what he gave for them, for 557 he gave 10sh. pr. acre, 900 he bought for 15sh. pr. acre, some others he bought of Sir. James Wright & gave 20sh. pr. acre, the money is not paid. The original title to these lands is by Grant.

A Tract of 1453 acres on the Alatomaha River bought of Sir James Wright at 20sh. pr. acre, no part cultivated. He owes the money to Sir James Wright, he bought them on speculation.

1500 acres bought of the Atty. Gen. of Georgia at Public Sale for £500, they are uncultivated.

350 acres River Swamp likewise unsettled, he got these in Exchange.

44 in the purchase from Sir James Wright likewise unsettled.

1000 acres on the River St. Mary's, he bought a great while since & are likewise unsettled.

500 acres on Gt. Ogeechee unsettled. He bought this at public sale.

500 acres on St. Thomas, likewise unsettled. He cannot say what he gave for these two tracts.

(4).

2019 bought of many different people, they were cultivated by Capt. Demery & many thousand laid out on them. He only values them at £1000. He was offered £1000 many years ago for them by Major Butler.

1000 on Great Ogeechee, they belong to Capt. Blake & he bought them at Public Sale, but for a mere trifle, they were uncultivated.

Three town lots in Fridaria at £5 each.

2000 acres in 3 tracts, on Gt. Satella.

2000 acres on Alatomallia.

1000 acres in St. Pauls Parish.

3 Town Lots in Brunswick.

Two Dwelling Houses. Purchased a Town Lot in Savannah. 8 acres in the Island of Tibre.

These were
granted to him
and uncultivated.

No part of his lands were unpaid for, But that bought of Sir James Wright as mentioned. He has left no debts in America which affects his lands He does owe some money in America & has stated it.

Negroes—He had 262 Negroes in 1776, valued at £58.5.9, Georgia money each, he recovered 209 & has given credit for it in his Schedule so that 53 appear to have been lost, but admits the 32 died on his Plantation. Only 21 were carried off by the Rebels, he values these 21 at the above price or £54 Stg. He takes no notice of Births, but the mortality was great as the Rebels employed them on an unhealthy spot.

(b). When he went away in 1776, he left considerable Crops, both of that and preceeding years. Part of 1775 was left in his Barns & is included in the appraisments to which he refers, that part on his own Plantation is valued at £1729.18. Crops 1775, the Monteith Plantation valued at £282. Crop 1775 on Mulberry Grove £158.10.

Live Stock, &c., &c.

Some cattle was sold by his Attys. for which he has deducted £1500. Thinks they did not sell so much.

Crop 1776 was in the ground when he came away, he cannot say what it produced, but judges from former years that the Crop of his own & Monteath Plantation was worth £2750.

Crops of 1777 & 1778, was estimated £5500.

Crops 1779 at £2250.

All the River Swan Plantation at £750. Crop 1782, he values at £750. An additional charge for Rice &c., &c. £2000.

Has not charged the crops on these 130 acres for the years 1776, 1777 & 1778, but if it is allowed in any case, it will be allowed in his.

Furniture & other articles, he refers to the Schedule & says every thing contained in it is lost.

Debts he owed as an Individual £2197.12.6.

Partnership £15085.

December.
1788.

Being asked what his income would be from all his Plantations, he says they do not compete in that way in Georgia, but as well as he can guess the gross produce might be about £2700 stg. from the three Plantations. For the deductions he refers to a calculation he gave the Board in the Case of Sir James Wright.

(6). His opinion is £1000 higher than the valuation but is willing to abide by it.

Does not say he could have sold his property for what he values it at, but that he would not have taken that sum.

Being asked as to the Comparative value of Sir James Wright's Property with his, he says he thinks it was worth double. Sir James had double the number of Negroes & twice the quantity of land. In 1776 he made a settlement of his Estate on his wife & Children to save Confiscation.

His estate was mortgaged to Clarke & Milligen, but when the trouble broke out they restored the Mortgage Deed, being dissatisfied with the Security.

George Derbege, late of Georgia, Proves the authenticity of some papers & an Act of Assembly passed 10th July, 1780.

Has Known Lt. Gov. Graham since 1760, he was then in trade

& was afterwards appointed one of the Council by his recommen-

dation, he appeared to be a man of Property & was an extensive Planter.

He took an early & decided part in favour of Great Britain & mentions several active services performed by Govr. Graham. He was appointed Lt. Govr. in 1775 & continued in that situation until the Evacuation. He behaved extremely well in Council, when Savannah was besieged & indeed upon all occasions, but being in a Civil situation he was not often exposed to personal hazard.

(7).

Sir James is very well acquainted with his Plantation. The Rice Lands in Mulberry Plantation is worth £12 pr. acre. He values the whole of it at £1700 more than Gov. Graham does. The River Swamp 847 acres, he values at £6 pr. acre. The other land from 45 to 50sh. pr. acre. He values the high land although it is not cleared.

Sir Jas. being asked at to the estimate he gave in of the expense of Banking &c., he Confirms it.

With respect to Lands at Altamata, he confirms Govr. Graham's acct. & says they were worth in 1775, 30sh. pr. acre.

Remember Govr. Graham's Negroes being taken away, does not Know the number, but he has heard he got all back but about 20.

JOHN JAMIESON, late of Georgia.

He Knew Govr. Graham's Plantation in Georgia. The Mulberry Grove Plantation was much cultivated in 1775. The House

was not finished in 1777. He says he has been consulted as to the value of this Plantation. Says it is good land, but thinks it is not worth more than two thirds of Sir Jas. Wrights. He valued Sir Jas. Wright's at £15. He values this at £10 pr. acre. This relates to the 140 acres. The 70 acres at £5 pr. acre. The 200 at 45sh. & the 814 at 40sh. pr. acre.

He does not Know the new settlement of Mulberry very perfectly. Knows the Monteith Plantation. The Improved Swamp he thinks is worth $\frac{1}{2}$ as much as Sir Jas. Wright's, he therefore puts it at £7.10. Provision land 40sh. The uncleared swamp at 50sh. 3359 Pine Land he values at 12s. 6d., thinks that the full value.

(8).

Mr. Jamieson includes all the buildings in the valuation. Knows the 1453 acres bought of Sir Jas. Wright, he values them at £3 pr. acre, if cultivated they were worth £10. He has seen lands in that County for which he would not have taken that sum.

He cannot speak particularly to the other lands. Govr. Graham's Negroes were very good.

ANDR. ROBERTSON was a Planter in Georgia.

In the spring of 1780, 70 or 80 Negroes were taken of the Plantation of Govr. Graham by one Johnson & 100 Rebels, some of them returned. He says Johnson was a Methodist Preacher. Knows nothing else Govr. Graham's case.

SIMON MUNRO—Speaks of the value of 1500 acres in Altamaha. He does not know that any of it was Cultivated, but has heard

the former Proprietor say that part of it was Cultivated. He likewise Knew Govr. Graham lost all his Papers, he saw some of the remains. Says that Govr. Graham had the next largest property in the Province to Sir Jas. Wright.

Says Mr. Graham was in good business in 1762, perhaps worth £5000. It was a cheap Country to live in. Georgia money bore a discount of 8 pr. cent. to stg.

1783.
22nd December

(9).

This Memorial the office of Superintendent of Indian Affairs & Lt. Govr. of the Province of Georgia. He has received notice respecting the loss of his Salary as Lt. Govr. & expects soon to loose the other. No salary was annexed at 1st to the office of Lt. Govr., but soon after he came to England his Majesty gave him a salary of £300 pr. an.

A Letter from Gray Elliot, Esq., read by which it appears that the salary would be discontinued from midsummer last.

This office was given to him without solicitation & that in 1775. He certainly thought the British Gover't. in America would prevail.

A subsequent Commission read dated in 1780, when the Peace of the Province was restored & he was re-appointed.

His Commission as Superintendant of Indian Affairs, was left with his Deputy at St. Augustine, it was signed by Mr. Ellis & must have been signed in 1782.

A certificate produced by which appears that Lt. Govr. Graham held that office with a Sallary of £500 pr. an., £80 for a

house & £30 for Stationary. The perquisites were casual, but he believes they would have been £500 pr. an. He did not stay in the Country 3 months after his appointment, it was an old established office. He succeeded Mr. Cameron, who succeeded Mr. Stewart, looks upon this as lost. Has been informed that half pay has been granted to persons that held such offices, but he has made no application to the Treasury for it. His Commission extended to no other Province. He was appointed by the Crown at the recommendation of Sir Henry Clinton & Gen. Leslie, both these situations were during pleasure.

(10).

He mentions the loss of his Negroes Killed by the enemy.
Decision.

The Board are of the opinion that Lt. Govr. Graham is a zealous & active Loylist, carried Arms & renderd service to the British Govrt.

Mulberry Grove Plantation they value at.....	£2300
Mulberry Grove New Settlement at	2600
Monteith Plantation they value at	5750
Capt. De Reneys lands, 2019 acres at	1000
A Lott in Savanah, 8 acres on Tybu	150
Twenty-one Negroes	945
Crop, 1775	1548
Live Stock	2281
Crop, 1776, 800. Crop, 1782, 375	1175
Cattle &c., &c.	112.10

Carriage & Horses	120
Furniture	500
Plantation Tools	150
	<hr/>
	£18631.10
State Debts, as a Private man.....	£2197.12.6
Partnership Debts... ..	1585.10.1
	<hr/>
Total debts due	£3783. 2.7
1123. Case JAMES HAMILTON.	

1788.
22nd December

He went from Ireland when 8 years old, is now about 30. Went first to Pensilvania. His mother was married and settled in Maryland at this time. At the Commencement of the troubles he was married & settled on a Plantation, he bought about eleven years ago of his Father-in-law. The first opportunity he had was in the year 1778. He refused to sign the Association. He next refused the state oath, for this & some disrespectful Conversation, he was taken up, but Bailed. Afterwards with the Consent of his Bailsman he joined the British Army at Charles Town neck 29th March, 1780. He was afterwards employed by Major Andise to circulate Manifestors in the back Country, but not being able to get there he returned & remained until Charlestown was taken. He was afterwards at the Battles of Hanging Rock, Cambden & Gilford, upon the Baggage Guard. He was chose Capt. of Militia by a party of men Whose Capt. was wounded, he received no pay.

(11).

He came to Ireland from Charlestown with the consent of Gen. Leslie.

Certificats to Loyalty & Character from Lord Cornwallis, Lord Rawdon, Colonel Hamilton, Colonel Philips, &c., &c.

Has an allowance of £25 pr. an. from the Treasury Property.

Says he never had the titles to his land made out, but a Bond to have titles made out by his father in Law, John Bailey in 1771. He gave about £240 Stg. for it.

640 acres on the waters of Yadkin River & Rowan County, N. Carolina. Swears that he pd. for it in hard money. It was uncultivated when he bought it. He cleared twixt 30 & 40 acres & built a Log house on it. He cannot say the expense of Clearing was, he values it at 25sh. pr. acre & could have sold it before the troubles for that sum. He left the Bond with his wife who was in the estate, but since learns that one Hall has taken the Property & that his wife is turned of. Has not heard from her since 1781. Does not Know if the estate is Confiscated.

(12).

He had Five Negroes in 1779, two of them went away to the Cherokee nation. He employed a person to get them back, who was told by the officer who Commanded the fort that he could not get them as I had not taken the oaths to the States, and this Rebel Capt. sent them down to his own Plantation. One ran away soon after & the Sheriff of the County refused to deliver him up for the same reason. The other two he left at home with his wife when he came away, but supposes they were taken from her. He values

them at £60 N.C. He left 10 Horses at home besides, some Certified by Ld. Cornwallis taken for the use of the Army. Explains that he rode one to the British & Left nine on the Plantation. Values them at £12 Currency each. He was a Horse dealer, these were working horses, a brood mare & 3 Colts.

He had 50 head of Cattle on his Plantation old & young, values them at 40sh. each. 60 Hogs, he values them at 7sh. 30 Sheep at 9 or 10sh., Currency each.

(13).

A Rifle Gun which the Rebels took because he would not take the State Oath, he values at £4.10.

Clothing £27.12. Says he lost that amount including 17 yards of Cloth.

BENJN. BOOTH BOOTE.

Has Known Mr. Hamilton since the year 1780. Knows nothing of his Property, but believes him a very Loyal subject.

ALEX. BURNSIDE.

Knows Mr. Hamilton, but nothing of his Property, has seen one Negroe with him & a waggon & Team.

CAPT. McCULLOCH.

Knows nothing more of Mr. Hamilton's Property, than he has heard people from the same part of the Country say, that he was a good liver. Thinks he was as Loyal as a man can be & that it is Probable the Americans would seize all his property.

Decision.

The Board is of opinion that James Hamilton is an active

& zealous Loyalist, that he has bore arms. Allow him for his 640 acres of Land £320.

Negroes.....	£168.10
Horses	44
Cattle ...	56
Hogs	12
Sheep ...	8
Furniture, Clothing & Linen	17
	£305.10

1124. Case JAMES ROBERTSON.

1783.

23rd December.

(14).

He went from this Country to Georgia in 1767. Where he has always resided. He servd. his Clerkship there, was admitted to the Bar in 1772 & followed the Profession until the Commencement of the troubles.

In 1774 he signed a Protest agst. the violent Proceedings of the opposite party. He signed many other resolutions which prevented that province from entering into the Confederacy. He retired into the Country in 1776, where Sir James Wright was obliged to go on Board Ship.

In 1775 he was chosen delegate from Province to Congress, but refused it. But went up the Country as overseer to Mr. Hume.

Produces a Warrant by which he was seized in June 1776, by order of the Rebel State. This was when Sir P. Parker & Sir Hy. Clinton lay at Charlestown Barr. He was then told he should remain in Confinement until he joined them. At last they brought to him an oath that he would be true & faithful to the American

States & that he had not secreted any arms. He found after the Repulse of Charlestown, that he would still be confined if he did not take the oath. He then took it & thinks it justifiable.

He does not think this oath involves in it an abjuration of the King of Gr. Britian.

He was then set at liberty & returned to his former situation in the Country where he remained until Oct. 1777, taking no part with or agst. Great Britian. When he was called upon to take an oath to the American States & abjure his alleegance to Great Britian, this oath was only tenderd to suspected persons. Produces a summons to attend on that business & an order to depart the Province in consequence of non Compliance. He accordingly did depart & took his Passage for New Providence. Produces a Permit allowing him to depart, dated Savanah 10th Decemr., 1777. A power was at that time granted to persons banished to have an attys. to sell half their Property & to leave the remainder as a pledge. He was admitted to the Bar at Providence. Where he staid 3 months, then went to St. Augustine where he remained until the reduction of Georgia. Upon the establishment of Civil Govert. Having before held the office of Atty. Genl. he was applied to return & to act in several other departments.

(15).

He returned & acted as Atty. Gen. & Advocate Gen., until the return of Sir Jas. Wright in 1779. Upon his return the Council was new modeld & he was left out, in order that he might be

more serviceable in the House of Assembly. Soon after he was chose member for Savanah & remained so for above a year.

He then went into the Council & remained until the evacuation, He servd. as Lt. Col. of Militia until 1779 & afterwards as Col. Afterwards he went to N. York, he never received pay, but Rations while on actual service he staid in N. York 3 months & arrived in London, Nov. 1782. He applied to the Treasury & received an allowance of £50 pr. an., from Jany. 1782.

He is now appointed Chief Justice of the Vergin Island, with a sallary of £200 pr. an. Does not Know what the emoluments may be, the Profits of his Profession he considers to be about £200. He is a single man. He understands that his £50 pr. an. as an American Sufferer is to cease, but wishes to have a sum to carry him out.

(16).

Property.

1936 acres of Land in one body but different tracts in Christ Church Parish about 14 miles from Savanah. These lands were purchased by him before the War & lost £570 str. They were uncultivated when he bought them & remained uncultivated when he left the Province.

All his lands were bought before the Rebellion, but one Bay Lott in Savanah. All these titles originated in Grants & in all these Grants had a clause of Forfeiture, but it was now insisted upon otherwise as a Professionable man he would have thought it a bad title. He thinks his lands well worth £1000 & could have sold them for that before the trouble.

150 acres on Great Ogeechee purchased from Lever Shethop, they cost him £75 & he values them at £100. There was a house on them & 15 acres cultivated on it, but he neglected it. The original title was by Grant. He purchased it in 1774.

(17). 600 acres purchased in 1774 of Joseph Cannon, he paid £40 for them. There had been a Saw Mill & a little cultivation. He did not cultivate it himself, being asked how lands bought in 1774 for £40 could be worth £200 in 1775, he says that persons sold in necessity to take what they could get. He values them at £200 because adjoining lands were valued at that price, there was some little cultivation on these lands.

200 acres in St. Andrews Parish, he bought this at a sale in 1772, where he was the best bidder and gave £13 for it. He values this at £100, it was under similar circumstances. It had been settled, in some degree cultivated. He had laid out no money on it. He was offered £100 by a person who had lands adjoining.

A Bay Lott bought in 1781, in the Town of Savanah. It cost him £62.10sh., part of it was paid in Gold & half in Lawful money of the Country. Thinks it was worth £100 before the troubles.

A Lott in the Town of Brunswick, Granted to him by Sir James Wright, 4th Augst. 1772. The expense of the Grant was £5. He values it at £10.

Personal Property—Three Negroes, Two Children & a Woman.

She died of the Small Pox. One of the Children likewise died, the other he believes is in the Country. He left them at Charles Town. For he might have brought them away. He values them at £100. The woman & one child cost him that money. Furniture he values at £80 & thinks he is under the mark.

Public business done for the Province of Georgia, this was not pd., because no taxes were levied out of which he should be pd.

He states two Debts which amount to £600.

(18). The loss of the office of Atty. Gen. at £125 pr. an. He had no Mortgage on his estate & does not owe more than £15 in that Country.

His Estate was not settled. His Property was Confiscated. He has seen his name in a copy of the list.

There is an article at the end of the Memorial, in which Mr. Robertson states many other losses, &c., &c. But says he does not do it with a view to press it for Compensation, but merely to show that he has been carded in his statement of Losses. He says he has not the smallest hopes of recovering his Loss or any part of it in America.

Sir James Wright has Known the Claimt. for 12 or 13 years he was then clerk to the Atty. Genr. He was afterwards appointed to the Bar & before the troubles Sir Jas. made him a Lt. of

Militia. He was a practicing Atty. at the Commencement of the troubles & was appointed Acting Atty. Genr. in 1773. Mr. Hume the former Atty. Gen. being drove of by the troubles.

He was Lt. Col. during the seige & Sir James thinks him a truly Loyal & deserving subject. He acted from principal. Never heard of his taking an oath, if he did he thinks it must have been from necessity.

Sir James Wright knows nothing of his Property. He believes Mr. Robertson had no settled Plantations, but that he had a House which he purchased in the Town of Savanah.

Lieut.-Gov. Graham was well acquainted with Mr. Robertson & considers him as a zealous & firm friend to the cause of Great Britian. He was chosen a delegate to go to Congress in 1775, but refused. He understood that he took an oath of neutrality to the Rebel States.

Does not Know much of his Property only that he had some lands. He cannot say what he made of his business, but that he was well employed & in Partnership with Mr. Hume. But does not Know what share of the Profits Mr. Robertson had, betwixt the years 1779 & 1782. He exerted himself as much as anybody & was very active at the seige.

(19).

John Jamieson has known Mr. Robertson many years. Looks upon him as a very active & Loyal subject. Never heard of the circumstances of his taking an oath to the Rebel States. Believes he was banished for not doing it. Says that about the time they declared Independance they tenderd an oath of neutrality to many people. Being asked to the substance & purport of this oath, says the terms & purport of the oath are that the person should take no active part agst. the Americans & that they should not detain

or secret any arms.

Property—does not particularly Know the 1936 acres, but he Knows adjoining lands. Has heard that a third was back swamp the whole was uncultivated. The Swamp was worth 20sh. pr. acre. The Pine lands from this situation was worth 10sh. pr. acre.

Mr. WILLIAM TELFAIR—Speaks to the acct. delivered in by Mr. Robertson to the Assembly in 1782 for the Public business done. Believes the sum was £100. It passed the House of Assembly, but cannot say if it was paid. Does not Know what Mr. R. gained by his Profession.

(20).

Several other Witnesses were named to speak to Profession & appointments, but he says that demand is done away by his appointment in the Virgin Islands. He waves that part of his claim and offers no further evidence.

Decided.

The Board find that early in the Rebellion the Claimt. took (as he alledges this Constraint) an oath to the Rebel States of Georgia, but that he afterwards exerted himself in the British cause, servd. as Col. of Militia are therefore satisfied of his Loyalty.

Property—That he lost 150 acres in Christ Church Parish.	
Value	£75
600 acres in St. Philips Parish, Value.....	40
200 acres in St. Andrews Parish	50
A Town Lott in Brunswick.....	10
<hr/>	
A Negroe.....	45
Furniture, &c.	80
<hr/>	
Total Loss.	£300

1125. Case PETER DEAN.

1784.
28th January.

(21).

He went to America in 1774, before he landed he heard of the troubles to the Northward from the Pilot. He landed at Charles Town in Jany. 1774. The troubles began in that Province in 1775 & Govert. was subverted in 1776. He then took an active part in favour of Govert. His first act of Loyalty was signing a Protest agst. the Proceedings of the Rebels. The Rebels spiked the guns that they might not be fired of the King's Birthday. He assisted in restoring them. He turned out under arms with 100 men to defend the Govr. & prevented some people from being tarred & feathered. When the Govr. retired, he went into the Country to avoid the resentment of the people, but was discovered making his escape in the night, when he was imprisoned for 14 days. Brought before a Rebel Committee who tendered an oath to him which he refused, in consequence he was ordered to depart the State in 60 days. In Oct. 1777, he was banished the state, but allowed to sell half of his Property & retained the other half as a security that he should not bear arms agst. them. In 1778 he was declared guilty of high treason agst. America & the other half of his Property was confiscated & sold. He then went to the

W. Indies to reside until the British Govt. was restored. He went to Savanah in 1779 & took an active part in the seige. He was in the hottest part of the engagement when De Stacey was repulsed.

At that time he acted as Lt. of Militia, but had neither Commission or Pay. He was afterwards elected a member of Assembly & served in the capacity doing every thing in his power to re-establish the British Govrt. he remained at Savanah unt'l the Evacuation in 1782.

He was by an Act of their Assembly banished and all his property confiscated—he is mentioned by name in the Act. He then went to C. Town to settle some business where he remained after the Peace.

(22). He went to Georgia after the Peace with a view to settle there, but was refused admission & produces some papers to prove it.

Certificate to Character & Loyalty from Sir James Wright. He carried out little or no money in 1774. He went out as Clerk to a Mercht.

Property.

319 acres in Georgia for which he gave £73 in 1781. He says the King's Govt. was so well established that he had no fears.

Half of 500 acres purchased in 1781 for which £125 was given.

He married an American Woman by which he got a considerable sum of money which enabled him to buy these lands.

In 1781 he bought 4 Negroes for £160, the Americans took them & one carried off by them in 1772, which he values at £60.

About the time of the evacuation he lost 1000 Staves. Which he values at £— he says the common price was £10 pr. 1000. Says this charge ought to be £85. These were lost in the Country. He likewise lost 9000 in the Town, which he values at £90. He left them at the evacuation.

Part of the 1st tract of land was cultivated, but no part of the 2nd.

He charges the amount of Crop on Mr. Deans Plantation in New London, left at the evacuation. Does not charge the land as Mrs. Dean is in Possession. There were 50 acres Planted with Rice, the produce he values at £300.

(23).

60 acres of Corn values the produce at £180.

600 Bushels of Pease at 2sh. £60.

10 acres of Potatoes at £50.

50 oars lost on his Plantation at 5sh. pr. oar, £12.12.6.

He bought 7 horses for his Plantation, for which he gave £82, five of them were working horses, one chaise & one saddle horse. They were all taken by the Americans.

He lost 3 Cows & 2 calves, he pd. £7 for them.

He lost 17 Hogs which he values at £17.

He lost 110 acres from a Plantation he rented at 5sh. is £23-7.6 the half of these & of them next articles belong to Mrs. Blight.

Lumber left on 3rd Plantation valued at £40.

8 acres of Corn & Pease at £36.

Six months rent pd. in advance for this Part £25. Rent was frequently pd. in advance in America.

320 Pine trees cut of his Lands & used in building Ft. Prevost. He has frequently applied to Gen. Clarke, but has never been pd. values them £40.

Hire of 3 Negroes employed in said work for 65 days, which he values at £28.10. They had not rations from Governt.

Hire of 3 other Negroes in the same work for 65 days £19.10.

Amount of Rent of a House in Savanah, used as Barracks for the King's Troops for 3 years & upwards. Values this at £142.13sh. Produces a valuation of the above by several persons. Damages done the same house while used as Barracks estimated by the same persons at £163.11.2.

(24).

Capt. Thos. Moor, late Barrack Master of Savanah, says, Mr. Dean's house was used as Barracks & he never was pd. for it, because he applied late. Mr. Dean got the house by his wife.

Says all Negroes had rations when employed by Govrt. Says the rent of Mr. Dean's house was £40 pr. an. That it was much damaged during the seige. Says Mr. Dean is a very good man.

JOHN JAMIESON.

Has Known Mr. Dean for some years. He was a very Loyal subject. He knows the Lady he married. She was an only child

& her father was a man in good circumstances & had several negroes. He believes Mr. Dean was banished & his estate Confiscated.

JAMES HERRIOTT.

(25). Knows Mr. Dean very well. He went over to America in 1774. He was a very Loyal subject. He had about £3000 by her. He Knows the 315 acres in St. Mathews Parish. Thinks it worth 10sh. pr. acre. Is not well acquainted with the 500 acres. He Knows he bought some Negroes & believes he lost them, but Mrs. Dean's Negroes are with her. His Wives Father was a Loyalist. Mr. D. lost some Staves at the evacuation.

JAMES HEWITT.

Knows Mrs. Deans estate in New London, believes 60 or 70 acres were Planted with rice & there was a great deal of Corn. Being asked what he thinks the value of the year's crop lost at the evacuation he says it would not exceed £200 St.

He Knows there were several oars there. Sold him some horses in 1781. Cannot tell the price they were left behind.

He had a few Cows & Hogs. He values hogs at 10sh. He Knows the Plantation which he rented of Pembroke, there was Corn & Lumber on it. All Mr. Deans Negroes were employed on the works, the Labour of a Negroe is worth 2sh. pr. Diem.

JAMES ROBERTSON.

Knows Mr. Dean. He always bore the character of a Loyalist. Recollects his buying some land in St. Mathews Parish, believes he gave about £70 for it. Knows that persons were obliged to such Negroes to the Public Works. The Legislature did agree that they would pay a reasonable price for the labour of Negroes. Mr. Robertson says if the King's Govert. had remained in Georgia, Mr. Dean would have pd. for the Labour of his Negroes.

Decided.

The Board are of opinion that the Claimant is a Loyalist. That all his lands were purchased during the troubles. That he lost Negroes to the amount of £205.

Staves 50, do 45	£ 95
Crop on Mr. Dean's Plantation	200
Oars	7.10
Horses	36
Cattle	6
Hogs	16.10
Oars & Lumber on Pembroke's Plantation.....	14. 2.6
Corn	18
Trees Cut by Govert.	20
Hire of Negroes	47
Rent of House for Barracks	141.13

£816.15.6

1126. Case JUSTICE WALKER.

Went from London in 1775 to Philadelphia. He only carried £15 out with him & hired himself apprentice to a Sugar Baker for 72a AR.

£36 pr. an. His wife followed him to America with £80. A few

weeks after he landed the Rebels beat up for Volunteers. They called upon him to sign the Association & he was in consequence turned out his place, as he refused. He joined the British at N. York. Served in the Militia & went from Philadelphia with British in 1778. He left behind him what was worth £100, it consisted of Furniture, Beef, Beer & Rum. He has applied to the Treasury & received £20 in full.

WILLIAM BURTON.

Resided at N. York & Knew Mr. Walker, he kept a small tavern there. He likewise kept a Shop in Philadelphia, but does not Know his Property. He bought Liquors from him. Burton thinks his Furniture, Liquors, &c., might be worth £50. Looks upon him as a very honest man & a Loyalist. He could make little at N. York as everything was dear. He believes he had 3 Children & a wife, but does not Know if he brought anything to America. He supports himself by working in a Sugar house. He heard that Walker was tried by Rebel Colonel White & sentenced to be whipt & sentenced to be flogged for having some Hessians hid in his cellar. Does not know that he ever took an oath. Altho it is stated in the Memr. that he did. There are several certificates annexed by which it appears that he was esteemed a Loyalist & had taken the oath of allegiance to America. Mr. Galloway signs such a certificate—Decision. The Board are of opinion that the Claimant is a Loyalist. That he lost Furniture, Liquors, &c., value £45. He has received £20 in full from the Treasury.

(27).

1127. Case JOHN LOVELL.

1784.
29th January.

Was Born in Boston & resided there when the troubles began. Gen. Gage employed him on some private services. This he did knowing with his principles were with the Govert. He frequently attended meetings at Boston & when measures hostile to Great Britian were proposed he always opposed them. Gen. Gage wanted to procure some papers which were in the Possession of the Rebell Committees. He procured them & delivered them to the Gen. This was attended with considerable expence which has never been repaid him. In this service he ran the Risk of being tarred & feathered.

(28).

He took up arms as an associator under Generals Gage & Hour & continued there until the evacuation. Had no witnesses to prove this, but the Genrs. can prove it. He is desired to send Certificates from them. As to property he cannot conceive that it is lost, so long as the King & Parlt. have offered to negotiate for it. And as he shall go to America & make his Claim. He looks upon his landed Interest to be worth £2000. There is about 3000 acres. He is only Tenant for life. It lays at Oxford Dudley, Belher Town, Cold Spring, &c. He got it by marriage. She is dead, but he has 3 children in America, who are in Possn. He lett

the improved part at £20 pr. an. All his title deeds were taken by Gen. Ward. He left goods &c., were taken out of his house when wife died, worth £150.

He was bankrupt in 1769 & Compounded with his Creditors. Being asked whether he was worth a farthing, if his debts were paid, he says he is if he could receive what is due to him, they lay in Canada & he means to go there for the recovery of them, about £1800 Stg. They were all due before 1769. He admits that exclusive of these debts in Canada he owes more than his Property is worth.

He has received at different times from the Treasury £150 and by the Report of Messrs. Wilmot & Coke £30. He makes no application, but for the money & time spent these eight years.

Decision—All this claim rejected.

(29). He seems to have Received more from Govt. than he ever lost.

1784.
January 30th.

1128. Case MRS. HAMILTON.

Mary Hamilton—Her husband was a native of Scotland & died in 1780. He went to New York as a Surgeon about nine years ago. She was married to Mr. H. before he went. She never was in America. After he had been in America 5 years he returned & took out medicines to the value of £200. She Knows nothing of his Property in America. When he came to England in 1779 or 1780 he said he had lost every thing about £1000.

He died aboard the Centaur about 3 years ago. She says he never bought land, but his Property was in Furniture, Horses, &c., &c. America was in Rebellion When he went there. She says he was ill used on acct. of his Loyalty. Her husband left a

Will with a power for his agent to receive any money might be due him. He owed his agent Mr. Raumont £100.

It turns out to be a letter of Atty. & that she had administered to the will. When he came home he applied to the Treasury, but received nothing.

Mr. Urqhart advised her to apply to this Board.

She has no support at present but £18 pr. an. as a Surgeon's widow.

(30). Mr. John Bowman is a Navy Agent. He never knew Mr. Hamilton, until about 4 years ago. When he came home from America. Where he had been Surgeon to the Zebra, Capt. Collins. He Knows nothing of Mr. Hamilton or of his Property in America. Capt. Collins is at Plymouth. Mrs. Hamilton has a pension of £20 pr. an. He has settled all Mr. Hamiltons affairs in the ship where he died. He was in debt to Mr. Bowman, but his effects on board more than pd. him. Mrs. Hamilton administred & he acted under a power of Atty. from her. There was above £20 pd. her, being the ballance. He Knows nothing of the Profits of his business while in America, but says being Surgeon of a Man of War is of Considerable emolument.

GEORGE URQUHART.

Was acquainted with Dr. Hamilton when he came from America. He knows nothing of his losses, but by his relationship with him. In 1779 he had heard him say that he lost £1000. He has heard him say that he had a Negroe, Horses, Furniture, Cattle,

Piggs, & a considerable quantity of Plate. There is a certificate from Capt. Collins of the Navy to Mr. Hamiltons Loyalty.

Mr. Urquhart thinks that Mr. Hamilton has administred. There was no Will. Mr. Hamilton went formally to America 25 years ago.

Mr. Urquhart is a Professional man & admits that his a very weak evidence. Capt. Collins is not in town, but can be heard on a future day. Mr. Urquhart will endeavour to find him & if his evidence will be of use to bring him before the Board.

Mrs. Hamiltons Husband appears to have been loyal. All the Claim rejected.

(31).

1129. Case WILLIAM MOREHEAD.1784.
January 30th.

The Claimant is a native of Ireland. He went with his wife & two children to Philadelphia in 1773. He carried out above £100 with him. He sold a lease he held under Ld. Mount Castle In 1774 he purchased 180 acres about 100 miles from Philadelphia. He paid £10 for the land, there was about 18 acres cultivated when he bought it. He continued in Possession about four years, when he was driven away because he would not take up arms agst. the Comr. They seized him & every thing he had.

He fled to the British Lines. He would have taken arms for the British if his health had allowed, but, he remained sick for six months & then came to Ireland in 1778. Does not Know if his

Property is Confiscated or not as he never had inquired about it since he left. He cultivated 10 acres more which did not cost him much as he sold the Produce. Says he has valued the land low at £60. He had—acres in tillage when he left it. He values the crop at £30. Says the crop was on the ground. He values his Cows at £10 & his Cloaths at £20. He had a wife & 5 children at that time. Swears positively to his having given £100 for the land. Being asked why he valued it so low, says he thought it right to do so, but says if he was to have sold it he would have valued it above £100 considerably. He is a Protestant.

He never had a deed from the person he bought from, but had the promise of one.

He has no letter or Witness, but says as he hopes for salvation what he says is true.

(32).

HENRY WAKEFIELD.

Has known Mr. Morehead nine years, lived within 7 miles of him in America upon a Plantation, but cannot say whether it was his or not. He had seen Cows upon the land. Has heard that he was oppressed & obliged to fly on acct. of his attachment to Govert.

He met Morehead in the street the other day or should not have been called upon as a Witness. In general he confirms Moreheads acct.

Decision.

The Board are of the opinion that William Morehead is a Loyalist. That he lost a Plantation which they valued £60. Crop & Stock they value at £40.

1784.
January 30th.

1130. Case JOHN LIGHTENSTONE.

(83.) He was born at Petersburg of English Parents, went to America in 1775. He followed the sea & was mate of a vessel. Soon after he commanded a vessel out of N. York. At the Commencement of the troubles he was settled in Georgia & Commanded the Scout Boat. Produces his Commission from Sir Jas. Wright in 1768, in 1776 she was taken from him by the Rebels. They offered to continue him in Command of her if he would follow their measures, which he refused. He apprehended that it was an appointment for life & says he cleared £200 pr. an. by it. When Sir James Wright went away he went to the Island of Skidaway & was very cautious of showing himself. He afterwards went to Halifax & to N. York & continued with the army until 1782. Sir James Wright appointed him to Command a Troop of Horse. He received 15sh. 6d. pr. diem & Continued in this situation until the Evacuation of Savanah.

He was at the taking of Savanah by the British & was then D. Q. M. Genr. for which he received pay. He was at the taking of most of the Towns in America. Certificates from Sir Jas. Wright & Capt. Barkley to Loyalty. Sir Jas. talks of the Confiscation of his Property.

381 acres purchased contained in many Conveyances, the titles were produced, they were principally cultivated. He did not give quite 20sh. pr. acre for them, but they are much improved. He made the Buildings & Indigo Vaults himself. He was offered £500

for 320 acres, but refused it. He values these lands at 40sh. pr. acre.

150 acres in Wrightborough, no part of which is cultivated, it was his Property by Grant in 1774. He meant to have Cultivated it if the troubles had not happened.

The expense of taking out the grant was about £10. Values this at 20sh. pr. acre.

Crop of 40 acres left in 1782. Mr. Lightenstone values at £100. 480 Bushels corn valued at 2sh. 6d. pr. Bushel. 200 Bushels of Pease at 2sh. 6d. 3 acres of Potatoes £10. Corn in Store £5.

(84.) Horses, Cattle, Hogs at £100. 18 Head Cattle at £40. 8 Sheep 13sh. each. 30 Hogs 10sh. One Horse during the siege £11. Two horses at the Plantation £10. One Dragoon Horse £22. Swears they were all taken from him by the Rebels.

10 Negroes lost, 3 died natural death, 2 were drowned making their escape from the Rebels.

A Flatt & two Boats belonging to his Plantation he values at £20.

Furniture & Plantation Tools worth £60 at least, thinks he could swear to double that sum.

Clothes, Plate, money and arms taken from him at Rhode Island in 1776. He estimates at £43. He did not purchase these for double that sum. Values the loss of his employment £200 pr. an.

Receives from the Treasury £60 pr. an.

JOHN JAMIESON.

Knows the Claimant & believes him well attached to the British Cause. He has been on the Plantation. He only knows the number of acres from himself. He thinks it is moderately charged. Has sold such land for more than £3 pr. acre. He knows he had Negroes, but cannot say how many. Knows nothing of the Crop, but thinks it must be moderate.

GEORGE BURRY.

Knows the Claimant since 1771 & that he had a Plantation on the Island of Skidaway, but no particulars.

STEPHEN HAVEN.

Has known Mr. L. for some time. Knows a few of his Negroes were away & came to St. Augustine. He knows that one was Drowned by accident. Admits that he might have sold his Negro before he was drowned. (85).

Mr. Lightenstone called in again. Being asked if he owes any money in America. He says he owes £257 for stores & other articles, but says there was no incumbrance or settlement on his estate. He is a Widower with one child which is now at St. Augustine & married. Being asked how much is due him in America he says £74, by which it appears the Ballance agst. him in America is £183.

ROBT. McCULLOCH.

1874.
February 3rd.

Knows Mr. Lightenstone since April 1777. He knows he lost two Negroes during the siege. One was sent out with the Wood Cutters & taken, the other died of blows he received from some

soldiers, he died in McCulloch's house. Knows that he was Plundered of some furniture at Burtons Landing by the French, does not know the value, but the house was well furnished. He says no man is more Loyal, has a better character or is more deserving than Mr. Lightenstone.

Decision.

That Mr. Lightenstone is a zealous & active Loyalist & that he lost 381 acres of Land, which the value at £350.

150 acres which they value at	£ 30
Crop, Corn, Pease, Potatoes, &c.	50
Cattle, Horses, Hogs & Sheep.	50
Negroes.	360
A Flatt & Boats... ..	10
Furniture, Plantation Tools, &c. ...	50
Plate, Arms & Clothes at Rhode Island	40
Has an allowance of £60 pr. an. from the Treasury.	
He owes in America on a Ballance £183.	

(86).

1784.
February 2nd.

1131. Case LT. COL. CONOLLY.

Is an American Born & was settled in Virginia from the year 1770. He was in the Military Line, Some time last War & served agst. the Indians.

He had a Patrimonial estate originally in Pensilvania, which he sold and purchased in Virginia. At the commencement of the troubles he commanded the Militia in Augusta County.

His first act was to join Ld. Dunmore. Which he did when he was on board ship in July 1775.

He was then dispatched by Lord Dunsmore in Boston, where he got immediately, on his return from Boston he was appointed Lt. Colonel Commandant & the Command of an expedition given him 5th Nov., 1775. He was taken the 19th of the same month, he remained Prisonr. five years. He was not Particularly ill treated. His exchange was effected in Octr., 1780. When he went to N. York. He was again taken Prisonr. in Sept., 1781, in the vicinity of York Town & remained Prisonr. until March, 1782. He was kept in Gaol from Jany. to March & then Paroled on Condition that he should go to England which he did accordingly.

(87).

He mentions a circumstance of Loyalty by which he did some service. Early in the Rebellion, he enduced four persons of consequence to take part with Govert. But Congress afterwards got them over to their cause. He was frequently offered a command by the Rebels. Congress offered him the command of the 2nd Virginia Regt.

He has received whole pay to the 24th Oct. last, but does not know if he is to receive half pay or not.

General Washington made him offers if he would come into their service. He was intimate with Gen. Washington before the War.

Colonel Conolly has made several applications to the Treasury for temporary support, but their being a doubt whether or not he would receive half pay, no report has been made in his favour.

300 acres on Charles Creek, Augusta County. He has no title to these lands but Pre-occupance, which was common in the County. They were in Virginia before the Division, but are now in Pensilvania.

There is a custom in Pensilvania that Preoccupance give a title, this title is indisputable, they occupied Lands in this manner. They put Poor People upon Lands & found them stock, at the end of seven years they were to return them with half the produce.

He might have taken out Warrants at any future time. He gave Lands in this way to Two men & stock to the amount of £60 each.

(88).

There was only one man on his 300 acres, the other two men he believes are now in Possession under the Rebel States.

He values the 300 acres at £500. He thinks they are worth more than 30sh. pr. acre. He had made some small improvements on the land before he put these men into Possession.

When he saw them last there was about 60 acres cultivated in each of the tracts. Being asked what expense he had been at, he says each tract cost him about £120 Pen. Cury.

The same circumstances apply to Raven Creek, where he had 400 acres which he likewise values at £500.

A House & Forty of Land adjoining the Town of Pittsburgh, with Furniture, &c.

Col. Conolly bought this in 1770 & pd. £60 Currency for it. The title to this was the same with that of the 300 & 400 acres. He values the whole of this at £500. Being desired to value the House & Land separates from the furniture, he says the House & Land was worth £300. The Furniture was worth £200.

4000 acres of Land in the County of Fencastle. They were granted to him in 1772, by Lord Dunmore, he has lost the papers. Says he sold 400 lots at $\frac{1}{2}$ a— Spanish Dollars each & one Dollar pr. an. Quit rent for each Lott. No cultivation had taken place on that part which remained by him, but each person who had a Lott was bound to cultivate 7 acres out of the Body of Land & at the end of 7 years to restore these 7 acres to him.

(39).

He values his Interest in these Lands at £4000. When in Gaol in 1778, he was offered 1000 Pistols for 2000 acres he had on a Warrant of Survey in 1772, but the Grant was never taken out, it was not Convenient for him to take out the Grant at that time. So he Postponed it. These lands lay adjoining the 4000 acres. There was no Improvements on these Lands. The expense of the Warrant & Survey was about £40 per curry. He values them at 5sh. pr. acre £500.

He claims Pay as Major Commandant of the Militia on actual service from 16th Decmr. 1773 to 16th June 1775, being 547 days at 15sh. pr. Diem. Amounting £307.13.9d.

Likewise for extraordinary Presents to the Indian Chiefs assembled at Pittsburgh £150.

Likewise expenses on the Public business of the Colony £100.

He claims £19 for the expence of 10 Pack Horses from the 10th May to 20th Novr., 192 days at 2sh. each.

These were all debts due to him by the Province, but they refused to pay him on acct. of the part he took in the troubles. He therefore claims it from Govert.

There is likewise included in his acct. £100 for Wheat, Flour, &c., which likewise should come agst. the Province & makes the whole £849.13sh.

He states no debts. Says there were no Mortgages on his Estate & says he is personally named in the act of Confiscation.

(40).

EARL OF DUNMORE.

Knew Col. Conolly in Virginia. He commanded the Militia of Augusta County, before the Rebellion & was concerned agst. the Indians. Lord Dunmore employed him in making a treaty with the Indians. He did this business well and was of great use. Looks upon Col. Conolly to be well attached to the British Govert.

He appointed him Lt. Col. Commandant in the year 1775. Ld Dunmore knew he was confined for several years. Confirms the acct. he gives of the Grant of 4000 acres. Ld. Dunmore being asked as to the demand he had upon the Province, says he believes part of it is just & that it ought to have been paid & thinks it never was. Says he certainly would have received it but for the Rebellion.

MAJOR STOCKTON.

Has Known Col. Conolly since 1776. He was in Gaol with him at York Town & at Philadelphia with him. Believes him to be a very Loyal subject. While he was in Gaol, with him two persons offered to buy some land from him. They appeared serious & offered to pay for it in gold & silver, the sum was he thinks 1000 Pistols.

1784.
February 6th.

JOSEPH GALLAWAY, Esq.

(41). Being called upon by the Board to satisfy them as to the custom which Col. Conolly said existed in Pensilvania respecting the title of lands by preoccupancy.

Says the Proprietors hold their title by Patent from the Crown. They established a land office in order to dispose of their lands, to whom persons wishing to purchase must apply. Upon their applying to the office they received a Warrant to the Surveyor to survey & locate.

Lately they sent only a Copy of the application not a Warrant. Upon a return of the survey the title to the Purchase is reckoned so far Compleate, that he has a right to take out a Patent & Confirmation when ever the resedue of the purchase money is pd. He says the Warrant & survey was always pleaded in their Courts & was held legal title.

There have been instances of people cultivating a (few) acres

& that these persons have always had a right of preemption. He has known, he has known the Contrary. Mr. Galloway says the title of Mr. Conolly was better than that of the people eploied by him.

Decision.

The Board are of opinion that Colonel Conolly is a zealous & active Loyalist & renderd essential service to Govrt.

His Lands appear mostly to be held under a bad Title. They allow him £120 for his buildings & Stock in the 2 first tracts.

For the House & 40 acres they allow £48.

Furniture there £150.

(42). 4000 acres by Grant £475.

He has no allowance at present from the Treasury.

1784.
February 3rd.

1132. Case JOSEPH HOOPER, Marblehead.

As soon as the restraining act passed he Signed a Protest & induced others to sign it, contrary to the Resolutions of the Town of Marblehead, where he resided. He followed the business of a Rope maker & was a Mercht. His house was called Tory Hall from

his known adherence to Govt. He was obliged to go armed for some time before he left America. The troops left Marblehead a short time before the battle of Lexington. He continually lived with the officers of the British Army.

After the battle of Lexington, Capt. Bishop in the Lively Ship of War blocked up the Port & he was chosen by the Town as a friend to Govt. to mediate for them.

After this he was constantly attacked & insulted and frequently put in danger of his life. Then attempts were made to burn his house in the night. He killed one man in the attempt.

On the 1st of May 1775 a Town meeting was held at Marblehead & all adherent to the British cause, were ordered to renounce their alligance, he was the only person in the Town who refused to make a temporary submission.

They immediately drew up a form of recantation, which a friend of his who was of the committee, brought to him & told him he must sign before the Friday following or his life would be the forfeit. He then thought it prudent to get off, which he did in a Ship of his fathers to Bilboa in Spain & lay 42 nights on some dried Fish. He came from Spain to England, since which time he has never been to America.

(43).

Certificates from Gen. Gage & Judge Brown to Loyalty to Property from others, but they cannot be received.

SIR WM. PEPPERELL.

Believes Mr. Hooper to be a Loyalist & has understood that he has suffered considerably by his Loyalty. He supposed him to be a person of Property, when he was in America & still thinks he

was.

His Father was a very steady Loyalist.

The Claimant called again to speak to Property says he built a House, he bought the land in 1772 of Benj. Matson Esq., says he thinks the Land cost him before he began to build, twixt £3 & 400 Stg. The building of the House cost him £2500 Stg. The out Buildings, fence, &c., cost him £500. It was just finished before the troubles. He values the whole at £3500 & is conscious it must have cost him more.

Plate, Furniture, Wine, Liquors, Linnen, in his opinion were worth at least £500.

A large Rope walk he swears was his own property. He values this with tools & implements at £2500, it cost him that & he could had £2000 from a person to take him into Partnership. The Rope Walk he hears is not destroyed. He thinks it would let for £70 or £80 pr. annum. His father is not in Possession. He says all his Property at Marblehead is confiscated as will appear by an affidavit of his Fathers which was produced & read. His Father was active last August. It appears by the same that the Property was the sons. He had a right in two other Rope Walks. He left all his Papers at Salem. He values this Interest at £300.

(44).

A House & Land at Newbury Port, his title to this is in right of his Wife, it belonged to her. It belonged to her Father & Mother, it has been valued at £1875, there is a mortgage on it for £600.

He values his loss to him at £1000. Does not know that it is Confiscated his Wife is in Possession.

150 acres Lands at Marblehead, these he would only have at his Father's death. He has a Deed of Gift for them. He values them at £500.

For Hemp Cordage, English & West Indian goods. He swears he had those in his Rope Walk to the value of £400. Furniture, Plate, &c., &c., in his Father in Law's house £189.

He had two Negroes which are liberated by the Congress. Succeeded to two by his Father in Law, one lives with his Wife & one is dead.

(45). He had 5 Horses, two he drove in his Phaeton, one he rode. These cost him £20 each & 2 cart horses. He values them at £50.

He had two carriages which he values at £80.

Upon a ballance there was £400 due him in America.

He claims Loss of business in his Rope Walk for 9 years at £700 pr. an. Says he made that by his business. He realized about £400 pr. an., by his trade in the Fisheries, &c.

The Interest of his estate for 9 years at £300 pr. an. He formerly had £100 pr. an. from the Treasury from 1777. He is reduced by Mr. Wilmot & Coke to £80.

SAM'L. CARWEN, Esq.

Has Known Mr. Hooper since his infancy. Mr. Carwen lived

at Salem only 4 miles from Marblehead, says the Hooper family were always esteemed Loyal. He does not himself know any acts of their Loyalty. He knows he carried on the Rope business & always considered him as the owner of the Rope Walk. He cannot put any value on his Rope Walk or on his House. He knows the woman he married. Believes her Father is a Loyalist he does not know what fortune she had, believes her father had failed some years before. Mr. C— came away before Mr. Hooper. He has heard nothing of Mr. Hoopers conduct by which he displeased the Rebels. Says Mr. Coombs could give the Board some information, but he is at present out of town.

(46).

Says he knows nothing more of Mr. Hoopers case & Mr. Monro is desired to inform Mr. Hooper that the Board will require further evidence to Corroborate Mr. Hoopers testimony.

February 24th.

PETER FRY, Esq.

He lived at Salem. Hooper lived at Marblehead. He was a rope maker. He believes the Rope Walk was his own. It was made at a very considerable expense. He thinks it might have let for £100 pr. an. He thinks he could have bought & built the whole for £2000 Lawful. He always considered both Father & Son as very Loyal subjects. Knows his House, it was one of the best houses in Town. It would have cost him £2500 S. with the out

buildings He was at great expense in clearing the ground for the foundation. If he had been to buy the house he would have thought

£2000 a high price for it. At auction he thinks it would have sold for £1500, it was well furnished. He thinks that the furniture, plate, &c., might be worth £350. He has heard that Mr. Hooper had a concern in another Rope Walk. He has rode round the House at Newbury Port. Mr. Hooper got it by his Wife. He thinks it might be worth £7 or 800. He Knows Mr. H. had Negroes, but does not know the number. He had two or three Carriages. Being asked as to the price of Carriage Horses, he says £10 is a high price. He says that he might make £500 pr. an. of his Rope Walk, sometimes more. He does not know if Mr. Hoopers Property is confiscated & doubts if the proscription Laws prevents persons who are attainted from inheriting property. Says he never knew of Property coming by a man's wife being confiscated when she remained in this Country. This goes to the Estate at Newbury Port & the principle which he lays down as to Inheritance applies to the estate in reversion to him at his father death.

(47).

Decision.

That Mr. Hooper is a Zealous & Steady Loyalist.

They value his House at... .. £1450

Plate, Furniture, Liquors, Linnen, &c., &c..... 300

His Rope Walk at 1450

Part concern in two others 150

Tar, Hemp, Cordage & Merchandise 200

Two Negroes 80

Carriages 40

Balance Debts 400

Allowance from the Treasury 80 pr. an.

1133. Case LT. COLONEL JACOB ELLEGOOD.

1784.
February 4th.

He is a native of Virginia. When Lord Dunmore first Issued his Proclamation sent letters to Col. Ellegood who Commanded the Militia of this County. In consequence he brought him in 600 men in Novr. 1775. They were all in arms & were part of those who had before attacked Lord Dunmore. They then took the oath to Govert.

Owing to the influence Colonel Ellegood had over them Lord Dunmore proposed to him to raise a Regiment for the defence of Norfolk. He accordingly raised the Regt. & Had a Commission from Ld. Dunmore to Command it. They were called the Queens Royal American Regiment. He Commanded this Regt. at the Battle of Great Bridge, where the British were defeated, after which it was found necessary to abandon Norfolk.

(48).

He had an order to conduct some Women, &c., to the Eastern Shore when he was taken Prisonr, he was kept 4 weeks Prisonr at Northampton and afterwards at Williamsburgh & other places. Upon the whole he was detained Prisonr with them 5 years & 4 months, frequent applications were made for his exchange, but

they never would exchange him. He came into the British lines on Parole in 1781 & remained on Parole for the whole War. Sir Henry Clinton wished to have carried him out with him, but could not get him exchanged. His services were stopt by his being made a Prisoner, but he did all he could until then.

Some letters & Papers produced in which Colonel Ellegoods Character is highly spoken of.

His Property he says is only confiscated for Life & his family are still in Possession of it.

Property—

(49). The Plantation on which he lived called Rosehall. 1000 acres on Lyn Haven River, Princess Ann County. He followed no Profession, but lived on his own Property. He was able to live very well on the produce of it, as many persons now in London can testify. He makes the whole together with the Buildings at £4000 Stg.

He had a very valuable Fishery adjoining to the Estate. Another Plantation he inherited from his father about 980 acres called the Chapel Plantation. There was not more than 40 acres cultivated. He gained considerable from this Estate by cutting Timber &c. 80 acres were cleared, about 40 only in cultivation. Both these Plantations are in the Possession of Mrs. Ellegood. Being asked as to the value of this Estate, he says he would not have taken £3430 for it which is between £3 & £4 pr. acre.

He cleared between £2 & 300 pr. an. by cutting timber, &c. He thinks he has lost more than £400 pr. an. from the two Estates & only claims for Loss of income for the last 8 years, as he admits that the Estate is not lost to his family. Says he should think himself recompenced by £300 pr. an. Mrs. Ellegood was not dispossessed of the Estate but about one year & half, she quitted it in 1775 & returned in 1777 or 1776. The Estate was stripped of everything, Stock, Furniture, &c. She afterwards recovered some things by order of the Governor & Council, which have not been charged by Colonel Ellegood.

(50). She recovered five or Six Beds, some Negroes, &c. Mrs. Ellegood has always been treated with great civility, but has been so highly taxed that he has been always obliged to remit her money from home.

The Property as he understands now stands thus By an act oi the State of Virginia, passed about 1778. The Property of Loyalists who had joined the British, who had wives & children to go immediately to them. One third to the wife as if the Father was dead. He conceives that his family are in Possession of his Estate under this act and he is Prohibited from ever returning in that Country as a Subject.

He means to go & settle in Nova Scotia.

Personal Property—

He had 150 Sheep taken from him. 50 head of cattle. 8 Horses taken by the Rebels, some of them car-

riage, some riding horses. 8 or 10 of the Cattle were fat oxen. He could have sold them to the fleet for more. 3700 weight of Pork it was salted for the use of his family to be sent to Norfolk.

It was used by a Rebel family. He values it at £37. 80 live Hogs at 10sh. 300 barrels of Corn. He is sure as to the quantity. It was his whole crop. He values it at 2sh. pr. Bushel. 250 Bushels Wheat at 4sh. 1000 Bushels oats at 1sh. Some Oak Timbers valued at £80. Plantation Tools, Waggon, Carts, &c., £40. Spirits & Cyder £25. Household furniture lost £40. All these articles were taken away at the same time by the Commanding officers of the Rebel Troops after the Battle of Great Bridge in Decmr. 1775.

(51).

He lost four Negroes the best fled to the fleet to Lord Dunmore to avoid being sent to the mines when he died. The other run away in Consequence of Proclamation Issued by the Rebels. He values the 4 at £225, but would not have taken £400 for them. Being asked what is the average price of Negroes in Virginia about £80 each. Colonel Ellegood Presided in the Virginia Committee. There was no Mortgage on his Estate & he has made no demand for debts due him.

He received full pay from Novr. 14th 1775, the date of his Commission to 25th June 1778, at 17sh. pr. Diem & from June 25th 1778 to 24th Novr. 1782. He only received half pay & conceives that he is so injured to the amount of £926.18.6.

Colonel Conolly who is in the same situation has received full pay. Conceives himself entitled to full pay up to Sept. 1783. He never received anything from the Treasury until Jany. last, since which he has received £200 pr. an.

Debts—He has two Bonds, but does not wish to state them as he thinks it will be of no use to him. He had repeated offers from the Rebels in 1775. They offered him a Regt. & in 1782, when at New York, they offered him restitution, if he would relinquish the cause of Great Britain. but he constantly refused them.

THOS. MACKNIGHT.

Knew Colonel Ellegood very well. He was settled in Virginia when the troubles broke out. He inherited his Estate from his father. He was Colonel of Militia of this County. His father was County Lt. nearly similar to Lord Lt. of the County here.

(52).

The Plantation where he lived was very extensive. Speaks of Lord Dunmore writting to Col. Ellegood to take part with the British Govt. in consequence of which he came to the Head of 600 men of the Militia of that County Princess Ann. He was afterwards made Lt. Col. Commandant of a Regt. & went to the Battle of the Great Bridge. He raised great part of the Regt. He was a man in whom Lord Dunmore placed great confidences. The witness has known some spirited exertions of Colonel Ellegood.

His Plantation was a very valuable one. He thinks there were not more then 2 or 3 Houses in the County better than his. There

were 4 or 500 acres cleared. The house was a good one & neatly furnished. He was very popular & considered as one of the first men in the Country. He knows he had another Plantation. Being asked to the value of the 1st says about £4000 & upwards. He would not have scrupled to have given that if he had wanted to have purchased it.

He had been more than once on the other Plantation. Thinks it would not have sold for so much as the other at a Public sale. He left Virginia in 1775 & has heard nothing of it since. But has heard of the Law which Col. Ellegood mentioned by which the Property of Loyalists is given to the family being on the Spot. Believes it was a Public Law of the Province.

(53)

He cannot speak to the particulars of his Personal Estate, only that Colonel Ellegood lived well & had several Negroes & that his Plantation was well stocked.

JAMES PARKER, Esq.

Was born in this Country & resided in Norfolk as a Merchant since the year 1747. He knew Col. Ellegood very well. Mr. Parker married his sister in the year 1760. He knows his Property very well. Failing of his children, the Swamp Plantation would have come to his Wife & another sister.

He knew the Plantation on which he lived. Believes it contained above 800 acres, but not more than 1000. About 400 acres were Cultivated. Col. Ellegood applied to the Witness to survey the Estate, but it never was done. He thinks it would have a-

mounted to nearly 1000 acres.

If Col. Ellegood had been obliged to sell it he could not have got above £4 pr. acre for it, tho' it was worth more. Remembers land selling for more than £4 pr. acre, but sales were common on credit. He thinks that the other Plantations was not worth near so much in the state that it was. Thinks it was worth 50sh. or £3 pr. acre. There was 8 or 900 acres of it little or none cultivated. He thinks there was but one Negroe Hutt & believes there was no part of this in cultivation for crops.

(54).

He does not recollect any part of it in tillage. Lumber from this Estate was a Considerable part of Col. Ellegoods income. He cannot speak particularly of the stock, he knows there was some, but believes there was little in Proportion to the extent. Has always known Col. Ellegood to be a Loyal subject & that he (Parker, advised Ld. Dunmore to write to him, knowing the weight he had in the Country & knowing him to be a firm friend to Govert.

JOHN SAUNDERS.

Lived on his own Plantation in Princess Ann & had no Profession. Colonel Ellegood married his sister. Knows his Loyalty & Property. He was a very active Loyalist. He Commanded the Regt. in which Mr. Saunders was Capt., the Regt. was raised chiefly by Col. Ellegoods Interest, it was never completed as Col. Ellegood was taken Prisoner.

He knows both the Plantations, but most particularly that on which he lived. He cannot say what would be the annual income

but it enabled C. E. to live very well.

The Plantation he lived at, He values at £4 or 5 pr. acre. Thinks the Swamp Plantation was worth 50sh. pr. acre. The Farm was well Stocked. Col. Ellegood had several very good horses. The Witness had sold him one for £25.

Decision.

The Board are of opinion that the Claimant is a very zealous & active Loyalist & performed material service to Govt., &c. &c. Personal Property to the amount of £658.10.

Negroes 100

Has an allowance from the Treasury of £200 pr. an.

1134. Case the REVD. JOHN DOTY.

1784.
February 6th.
(56).

He was born at Albany, but educated at New York. He considered himself bound by the oath of allegiance, which he had taken several times to his Majesty, to adhere to government which he did do at the commencement of the troubles.

He was Rector of St. Georges Church, Senectady, in the year 1775. He did both in & out of the Pulpit exhort his Parishioners to good Govt. This soon drew upon him the resentment of the opposite faction, but they did not molest him until after the declaration of Independance. When his Church was shut up & soon after he was brought before the Committee & accused by the young men of Plotting agst. the State, this was in Summer 1776. He de-

nied the charge of Plotting, but declared that he was & should be Loyal. They threatened to send him to Albany to Gaol, however he was discharged & allowed to remain unmolested for a few weeks, when he was again taken by two armed men, out of his bed, they hurried him & some others into a Waggon & carried them to Albany. When they came to Albany they proposed an oath to him he believes of neutrality. He refused to take it. He believes those with him took it. Notwithstanding that he refused to take the oath they released him & allowed him to return to Schenectady where remained until General Burgoynes defeat. When despairing of any further succor or happiness he procured permission from General Gates to retire into Canada.

(56).

Gen. Gates offered him a living of £200 pr. an. He was appointed by Sir. Guy Carleton Chaplain to Sir John Johnstons 1st Batt. Where he continued until 1782. When his wife & he came to England for his health & was permitted to appoint a Deputy Chaplain during his absence. He has now half pay, but that is mortgaged for a year to come to a gentleman at Montreal who advanced him some money to bring him home. He was appointed a Missionary in 1773 & has continued so ever since, the emolument of which is £40 pr. an., but he is going again to Canada with the addition of £10 pr. an. He has £40 pr. an. from the

Treasury.

He Produces a Commission from Sir Guy Carleton & a letter from Dr. Morice, Secretary of the Society for Propogating the Gospel, speaking very highly of Mr. Doty & saying that the Society had him to go again to Canada.

Property—353 of Land produces Lease & Release by which it appears that it was purchased in August 1775 of John Hagan, for the consideration of £80 Lawful. Mr. Doty says he bought it in 1774, but the Deeds were not made out for some time as the Estate was sub-divided. No Part of this was cultivated, but it was cultivated all round it. This was the whole of the expense

(57).

about £45 S. It is part of 9000 acres granted to the Vendor in 1771. Part of this 9000 acres was cultivated, he values the Land at 13sh. 6d. pr. acre. It is confiscated £238.5. Stg.

Personal Property—He had a Chamber organ, which he put into the Church for security. He had a tolerable Library. He cannot exactly say the value of the Library or organ, thinks together they were worth £30. He says that his Land & Personal Property he thinks was worth £150. His living was worth £46 pr. an.

That he lost Property for which he pd. in the end of 1774 £45.
 Personal Property £30
 His living 40

He has an allowance as a Missionary 50 per an.
 Half pay as Chaplain to Sir John Johnsons Corps 60
 From the Treasury 40

1784.
 February 6th.

1135. Case PETER ROSE.

(58). Is a Swede & went to America in 1776 to Boston. He was a Shoemaker. At the Commencement of the troubles he associated for the defence of Boston, as appears by the Certificate of Sir William Pepperell. Upon the Evacuation of Boston, he went with the troops to Halifax & came to England the latter end of 1777. He was obliged to leave behind him at Boston some little matters of furniture, which amount to as pr. Schedule £14.2.8.

He has Book Debts due him to the amount of £140.0.7. £40 of which is due him by the army.

He gained considerable by his trade. He brought over £250. Which he has since lost. He says in 1774 he was worth £200, but admits he was worth more when he came home. He says he ruined himself by keeping a Public house in Town. He gained more than £100 year before the troubles. He makes a charge of the Loss of three apprentices, one ran to the Rebels, one to the West Indies & he left one behind £50 each.

Certificates to Loyalty from respectable People. Says, his principal Loss was his trade. He now makes 10 or 11sh. pr. week, as a journeyman. He has an allowance of £20 from the Treasury.

JOHN BARNARD.

Is a Furrier. He knew Mr. Rose in Boston when he kept a great many workmen. He had the best business in Town. He believes him to be a Loyalist. He worked for all the Army. He joined the Association. He knew him first in London. He went out 7 years before the Witness & carried out all he had to America. He does not know what it amounted to.

Decision.

(59). The Board are of opinion that the Claimant is a Loyalist that he lost Furniture, &c., worth £14. He has an allowance of £20 pr. an. from the Treasury.

1136. Case JOHN SALTMARSH.

1784,
7th Feby.

Is an Englishman & went to America in 1768. He was settled at Norwich in 1775 & followed the trade of Breeches maker, Glover & Dyer. He was applied to for to teach the Americans the use of Arms, but refused although they offered to pay him for it. They offered to make him a Capt. with the Pay of 10sh. pr. diem. In Consequence they abused him & would not employ him. He quit-
ted the place in June 1775 & went to New York where he was em-
ployed by Gen. Tryon & Capt. Vanderput, to get Intelligence. He
was apprehended in Oct. 1776. He lay near three months in
Prison in which time he was very ill used & many offers made to
him. He did not get out of bondage until 1777, which year he
took an oath which he says that he had no writings, so as to give

intelligence to the British Army. On this he was permitted to de-
part & joined the British fleet in 1777. He has been twice wounded
He came to Ireland in March 1779.
in passing the Lines of the Enemy, which has affected his health.

He never received but £10 for his services. He has been in
England since May, 1779.

He had no land. His stock in trade was worth in 1775, £500
Currency in Breeches, Gloves, Skins, &c. He left 250 dollars be-
hind in his Trunk, besides he took away about 3 or 400 Dollars.

He says he sold 960 Dollars for £20.

Says at Norwich he gained £160 Stg. pr. an. by his business.
He says there is no person in England to prove these facts. Cer-
tificates from Govr. Tryon, Capt. Vandeput & Jones to Loyalty &
receiving intelligence from him.

(60).

When he went to America he was gunner at Hythe. When he
returned ten years pay was due him which Lord Townshand ordered
to be paid up & he received for arrears of pay above £190 S.

About the year 1780 he had an allowance of £80 pr. an. given
to him, which was reduced to £30 pr. an.

DUNCAN STEWART.

Has frequently seen Mr. Saltmarsh in America. Understood
that he was a breeches maker. He has frequently seen him travel-
ing from Norwich to New London.

JEREMIAH MILLER.

He has known Mr. Saltmarsh for 7 or 8 years. He then lived
at New London & carried on the trade of Breeches Maker & carried
on a Considerable business. Believes him a true Loyalist. He
heard that he was taken up & confined in Norwich Gaol. Lived 7
or 8 miles from his father's house, being asked if he thinks he could
make £200 by his trade he says it is a great deal. Says he was a
rattling loquacious man. The time he knew him was 1775 & 1776.

Decision.

That the Claimant is a Loyalist.

(61).	Allow him.	
	Stock in trade	£120
	Cash	50
		<hr/> 170

He is a Gunner at Hythe £18.15. pr. an.

He had from Govert. £80, now 30. pr. an.

1784,
7th Feby.

1137. Case DUNCAN STEWART, Esq.

Claims for Loss of Office only.

In 1764 he obtained the office of Collector of Customs at New London & went to America in Consequence. His Commission produced it is dated 12th April, 1764. He was in England for a year & $\frac{1}{2}$ about 1771 when the troubles broke out in 1774 & 1775. He was in the Execution of his office at N. London until 1777. He was always able to quell any disturbance which was there. He staid as long as he could in hopes that Govert. would be estab-

lished. He was obliged to come away in July, 1777. The Americans never offered him an Oath but frequently an Employment in their Service.

Many respectable Certificates received to Mr. Stewart's Loyalty & good character.

The sallary of his office was £80 pr. an. the fees about £500 pr. an. The Sallary was continued until Oct., 1782. The fees gradually decreased for some time before he left America & finally ceased. He received £120 in addition to his sallary which was stopt. & Messrs. Wilmot & Coke allowed him £150 pr. an. He has seven children. He lost some little Furniture but he does not state. No Money due him in America.

(62). He has spent since 1777 £3000 more than he received & States for the Consideration of the Board this as a Loss occasioned by the troubles.

JEREMIAH MILLER.

He knew Mr. Stewart in New London, his Brother was Mr. Ss. Clerk. He looks at the acct of fees given in which is extracted from Mr. Stewart's Books. The Witness believes it a true & just acct. He has compared it with the original books & knows it to be an exact copy. He says the office was worth at least £500 pr. an.

Decision.

That Mr. Duncan Stewart is a Loyalist.

He lost the sallary of his office £80 pr. an., Fees & perquisites of do. £450 pr. an. He had formerly an allowance of £200 pr.

an. It is now reduced to £100 pr. an.

1784,
9th Feby.

1138. Case COLONEL BILLUP.

Genr. Sterling being an Invalid is first examined. He has known him since 1776. When the Witness Commanded at Staten

Island Col. Billup Commanded the Loyal Militia. He served under him with spirit & activity in 1780 Lord Stirling attacked the Island & Col. B. lost part of his Property. A return of which he has amongst his Papers in Scotland. His Loss on this occasion was from to £6 to 900 Currency. When matters went ill Coll Billup used to say he would take £3,000 for his Property but he has heard that it was well worth £5,000 New York Currency.

(63).

COLONEL CHRISTOPHER BILLUP, the Claimant.

He was born on Staten Island. When the troubles broke out he was Representative in the Gen. Assembly of N. York & opposed all the measures of the Rebels. He prevented the Country he represented from joining them.

In 1775 the assembly refused to send delegates to Congress & he was very Instrumental in carrying that point. He tried by all means in his power to keep the people on the Island quiet until the British Troops arrived, which he affected when Gen. Howe landed in 1776.

He gave him every assistance in his power, as he was Colonel of the Militia before the Troubles & Continued so the whole War. He was in one Action & Produces an American Newspaper in which there is a paragraph much to the honor of Colonel Billup. He never received any pay.

GEN. ROBERTSON.

Knew Colonel Billup when he was a Member of the Assembly, when he did everything in his civil capacity to prevent it. When it did happen he put himself at the head of the British Troops on Staten Island & by his spirit & knowledge of the Country was very useful in driving them off. Some time after he fell into their hands when they imprisoned him & treated him cruelly. When he Governor he appointed him to act as Judge which he did with great uprightness.

(64).

He is a very good man has a large family & had good Property. He had a very good Estate on Staten Island. It suffered much by both Armies, but he cannot say the value.

Claimant called in.

He was Imprisoned 7 or 8 weeks during which time he was chained to the floor & kept on Bread & water during the War he has been prisoner about 8 months & has refused great offers from the Rebels.

Property.

He had 1,078 acres on Staten Island & produces a survey taken by himself & a friend in 1772.

There was a large House on it built by his Grandfather. The half of the Estate was Cultivated, the half Wood Land. Besides his own house there were four other houses in the hands of Tenants. In its then state he would not have taken £13,500 Currency for it & thinks it was worth that sum. Produces several title deeds. It appears to have been granted to the Govr. of the Province to his

(66). Great Grand Father in 1687. The Estate was settled & a Recovery was suffered by his father 1744, by which means the Estate was cutt of & came to him in fee. The Recovery produced, by which it appears that this Property was left to him in fee.

He had the absolute disposal of the Estate if the troubles had not happened.

The first injury done to the Estate was by the Hessian Troops in 1776. A Schedule of the damage done is produced. It appears to have amounted in 1776 & 1777 to £1,441.16. Currency. Admits that several of the articles are charged at an advanced Price on acct. of the troubles, but he cannot say how much they are overcharged. After 1780 when he was attained he sold his lands to different people for £8,200 Currency & has received all but £200 by this means he lost £5,000 Currency.

He sold them for this sum after the Injury done to them in 1776 & 1777. This is the whole of his landed Property.

He states a loss of £1,500 expended during the War. Speaks in Currency. He produces a Schedule of his Personal Property taken from him by the Rebels amounting to £1,500 Currency, but says they are charged high being the prices during the troubles.

Certificates read from Govr. Tryon, Gen. Campbell, Colonel Simcoe, &c., &c.

GEN. SKINNER.

(66). Knew Col. Billup. He always took a very active part. He always took an active part both in a Civil & Millitary Capacity. He shewed a great deal of spirit on many occasions. He was Colonel of Militia. He knew his Estate, believes it might contain 12 or 1,400 acres. There was a very good house upon it. Upon a supposition that it contained 1,078 acres & half of it cultivated he thinks it might be worth £1,000 currency or between 7 & 10. He would value the whole including buildings at £7 or 8 pr. acre. Colonel Billup says no part of his Estate was mortgaged. He owed no money in America, his Estate was confiscated in 1779.

PROCEEDINGS
OF THE
LOYALIST COMMISSIONERS.

EVIDENCE OF CASES EXAMINED WHILE I WAS ABSENT IN SCOT-
LAND REDUCING THE 80TH REGT. AND ATTENDING
THE GENERAL ELECTION, 1784.

COPIED FROM MR. PARKER COKE'S BOOK, SEPTEMBER, 1784.

LONDON, 1784.

VOL. II.

BEFORE COMMISSIONER WILMOT.

Claimants.

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McLelland, Robert	57	Watson, John	6

EVIDENCE.

1784,
9th Feby.

1139. Case OWEN RICHARDS.

He was born in Wales & went to America in 1774. He was a Custom house officer, Settled at Boston as a Tidesman. Produces the appointmt dated 8th April, 1768. His Sallary was £25 pr. an. & 1sh. 6d. when employed. He was sent to Marblehead when the Port of Boston was shut. He was unable to do any duty after the Battle of Bunker Hill. He always did his duty like a Loyal subject & therefore he was treated more severely. He staid at Marblehead near a year & left Boston at the Evacuation.

- (1). He came to England in April, 1777 & applied to the Treasury who gave him £30 pr. an., which was Confirmed by Messrs. Wilmot & Coke & he still receives it. He has never received any salary since he left America.

Certificates to the proper discharge of his duty from Mr. Hallowell, &c. & from Gover. Hutchinson & Chief Justice Oliver, they speak fully to Loyalty. Mr. Hallowell says in his Certificate that he had a house in Boston.

Property.

He had a house in North End Boston. He bought it of Clement Collins' & produces the Conveyance dated 27th March, 1759. Consideration appears to be £158 Lawful Money. He pulled down & almost in new. The Repairs cost him £150 Stg. He

values it at £250, he was offered £230 for it before the battle of Lexington by a Sergt. of 64th Regt. Believes he was a settler to the Army.

- (2). The Committee appointed to sell Estates took Possession of this House & made the people who were in it pay rent to them. He has heard this frequently & it is the only evidence of Confiscation. He values his Furniture & Plate at £30. He had three beds & 12 silver spoons. All this was left at the Evacuation. He left his wife in the house & she died soon after. He says he had another House in Middle Street, but his title is found nothing. He says he administered to it. He had lent money on it. Mr. Prince the owner died & left him executor. He left a child the effects of Mr. Prince are indebted to him in £70.

He has received £30 pr. an. from Treasury & £20 in advance. He owes nothing in America & has nothing due him but what the Prince family owe him.

WILLIAM MURRAY, Sworn:

Has known Owen Richards since 1773. He lived at Boston at that time & was a Tide waiter. He lived at the north end & believes in his own house. When the troubles broke out he took part

with the British & carried arms for the defence of the Town of Boston. The Witness was likewise a Tide waiter, that place was worth £45 pr. an.

They were both paid off at Halifax in 1776 & the Witness has never received any pay since. He conducted himself like a good subject & was so obnoxious to the Rebels that he believes he was Tarred & feathered before 1773. Speaks to the house he lived in. It was a good house. He had done some repairs to it. Being asked what repairs he had done to it & what he had laid out on it, he says has heard him say £60.

It was well furnished but cannot value it. Owen Richards being again called in, Says: he was tarred & feathered in 1770, on acct. of a seizure he had made. Says Murray was present when he paid the last bill for the repairs of his house. Swears positively that he laid out £140 Stg.

(3).

Decision.

That the Claimant was a Loyalist.

He was a Custom House Officer with a

Salary of £25 pr. an.

He lost a House in Boston Value..... 230

Furniture, &c. 20

He has due him in Boston 70

Has an allowance from the Treasury of £30 pr. an.

1140. Case HUGH WARDEN.

1784,
10th Feby.

He went to America in June, 1775, but had been in America from 1763 to 1770. He went to Virginia to recover his debts which were about £2,000 Stg. He recovered about £200. No man was more active in Conversation than he was. He was in several engagements as a Volunteer & received no pay. He was at Kemps landing & did duty at Norfolk & Great Bridge. He then went on Board a ship & remained 4 months. He went to Boston but as the Troops had left it he followed to Halifax & arrived there in April, 1776. He took goods with him on speculation. Rum, Sugar, Molasses, &c. He arrived in England in Nov. 1776 & went to N. York in 1777. He went out with a cargo of Merchandise. He had no landed Property. He Claims Property but what was lost by the fire at N. York. He believes all the People who owed him money in Virginia were responsible people. He lost Merchandise by the fire at N. York, amounting to £3,500 Stg. Says he thinks it was sett on fire by design & that the Committee who set to enquire into the cause of it thought so. He saved £2,000. He had better than £5,000 worth in his store.

(4).

JAMES PARKER, Esq.

Knew Mr. Warden betwixt 1765 & 1770, he was then Clerk to

a Mercht. Mr. Warden always showed himself a Loyal subject. He was a Mercht. Clerk in 1770. He came out in 1775 to recover his debts. He thinks they could not be considerable.

He was at New York at the time of the fire. He knows he had a store but cannot estimate the value of it.

ROBERT GILMOUR, Esq.

- (5). Knows Hugh Warden. He joined Ld. Dunmore as a Volunteer in the year 1775 at Norfolk. He carried Arms in Mr. Gilmour's Company. He remembers him at New York when he was burnt out. He had there many valuable articles in his store but he cannot say what amount. He then heard that he had lost £4 or 5,000, but should imagine that it could not be more than £2 or 3,000. Says he thinks the fire was accidental.

ROBERT STEEL.

He never was in America & therefore knows nothing of Mr. Warden's Loyalty or of his debts.

He can from circumstances collect that he lost £3 or 4,000 by the fire. He is a Mercht. & principally furnished Mr. Warden with goods. He shipped him off betwixt £9 & 10,000 in 1777 & 1778. He lost £2,100 by him unless he is reimbursed. He gave him a discharge which is to operate unless he gets something from this Board. He gave up everything for the Benefit of his Creditors after the fire which induced them to give him a discharge. He looks upon him to be a very honest man, or he would not have

trusted him. In Jany., 1778, he wrote the Witness to get him ensured agst. fire to the amount of £2,500 or 3,000 but he could not do it the Premium was so exorbitant.

Mr. Warden received formerly £80 pr. an. but is now reduced to 50.

Decision.

The Board are of opinion that the Claimant is an active & zealous Loyalist, that he bore Arms.

He states Debts due him to the amount of £737.0.0.

1784.
10th Feby.

1141. Case JOHN WATSON.

He went from Scotland in 1767 & settled as a Surgeon at New Castle on the Delaware.

- (6). In 1777 he took an active part with the British Govrt. He was then settled at New Castle, he remained quiet & unmolested until that time. Says he had Publicly expressed his sentiments in favour of the British Govrt. Upon which in 1777 he was insulted as a Tory. When Sir Wm. Howe Landed at the Head of Elke he was obliged to go out as Surgeon to a Provincial Regt. This he was obliged to do or go to Prison. He told a friend that he hated the Rebels & meant to make his escape to the British Army. He did & joined the Army under Sir Wm. Howe at the head of Elke 24th Augst., 1777. He remained with the British all the War.

He never received Pay from the Rebel Army nor from the British until he could not help it. He was made mate of the Hospital with an appointment of 5sh. pr. Diem.

He conducted Major Ferguson into the Enemy's Country on two Expeditions in conjunction with another Genl. He filled out a Galley & lost her by Capt. Laird, but he was paid for her by

Capt. Laird & Sir Hy. Clinton. In 1780 he was promoted to be apothecary to the Hospital & received 10sh. pr. Diem. This appointment was made at New York. He has received the 10sh. pr. Diem. up to the 24th Decr. last. He does not know whether or not he is to receive any more pay or not. He has no Certificates but says he can procure them or Colonel Robinson who is a Witness can speak to his Loyalty.

Property.

He had no landed Property. His whole Property almost consisted of Drugs & Debts. He had a very large shop full of Drugs & which were all taken by the Rebels in the Winter of 1777. He values them at £290.17.6. Pen Cury or £173.10 Stg. He has charged them at the price they cost him. This includes all the Furniture of the shop. Instruments Stills, &c.

(7).

All his Furniture his Wives & Children Cloathes & some Provisions, he values at £110 or £65.10 Stg. He had a new Chaise, two young horses & a Cow. The Horses cost him £55 Cury, the Chaise £40 & the Cow £5, in all Stg. £59.14.

He had a Negro & child which he lost by intrusting a person who sold them.

States debts to the Amount of £1015 Currency. They are all book debts, he had a very extensive Practice there & it was a sickly Country. Says he cleared £1,000 pr. an. by his business in 73, 74 & 1775.

Several affidavits sworn at Newport are Produced & read.

COL. THOS. ROBINSON.

He knew Mr. Watson a little before the War. Little more than that he lived at New Castle. He believes he has been a Loyal subject. He first knew him when he came to Gen. Howe's Army at the Head of Elke in 1777. He was a very active man & believes he was always ready to give every service in his power. He remembers his being made apothecary to the Hospital at New York & believes it was from his good behaviour. Does not know whether or not he was in good business before the War. He thinks a man in that Profession might make £100 pr. an. but does not think Mr. Watson did as he was not so eminent as some others.

(8).

The Claimant being again Called.

He produces his Commission dated 6th Sept., 1780, signed by Sir. Henry Clinton, by which he was appointed apothecary to all the Hospitals in America.

Decision.

That Claimant is a Zealous & active Loyalist, that he lost Drugs, Instruments, &c. to the value of £150.

Furniture, Cloathes, &c	£50
Horses, Carriage, Cow, &c.	45
Profession	300 pr. an
Debts due to him	606

N.B.—This gentleman will probably receive half pay.

1784,
11th Feby.

1142. Case LT. COLL. JAMES CHALMERS.

(9). He was born in Scotland & went to the W. Indies about 13 years of age. He went to America in 1759 or 1760 & took with him about £10,000. He soon after married Miss Jekyll by whom he got 3-4ths of the land enumerated in the Schedule. He settled 1st in Pensilvania & afterwards went to Maryland. He states some circumstances which prove that he was Possessed of his lands in fee.

(10). At the Commencement he was offered a Regt. in the Rebel service. He did everything in his power to keep his neighbours to their allegiance. He was frequently summoned to attend their Committees & armed his family to repel force by force. He then lived on his own Plantation within 4 miles of Chester. He was first molested in Summer 1776. He was insulted & much bruised by the Populace. This was in Consequence of his Loyalty. He never was imprisoned by the Rebels. He passed his time at home until 1777, when he joined the Royal Army at New York. He says he might have staid at home as he had done. But he conceived he might be of use to Sir Wm. Howe after he got to New York. He attended Sir Wm. Howe to the Chesapeak. He had before given intelligence on Paper to the British Army of the weakness of that Country. He went to Philadelphia when Sir Wm. Howe appointed him to raise a Regt. without his solicitation. He did raise a Corps & was Lt. Col. Commandant with pay of Lt. Colonel he received 400 men. In the retreat through the Jerseys under Sir Henry Clinton he flanked the Army, & in Florida a detachment of his Regt. behaved with great spirit & suffered greatly, but he was not present. He was sent to Rhode Island but afterwards was embarked for Pensicola, but he was stopt at Jamaica. In consequence of which several of his Regt. died of the Small-Pox. He was at the taking of Charlestown & returned to New York with Sir Henry Clinton where he remained until the Provincial Regts. were disbanded. He arrived in England in October last. Has received full pay to 24th Octr., 1783. He expects half pay from that date.

All his deeds & papers are with Mrs. Chalmers in America, but he promises to send them at a future time. He is now going to Nova Scotia. He is banished & his Property Confiscated both in Maryland & Pensilvania, 1,098 acres the Plantation on which he lived 600 acres of which were cultivated. He had been at great expense in improving these Lands. He values them at £5 pr.

acre. He thinks himself justified in putting this value on these lands, because he sold worse lands for more money. This was 4 miles from Chester. He was entitled to 3-4th from his Wife & he purchased the other fourth about 16 years ago & gave £4 Currency for it. It was then destitute of wood. He says £4 Currency is about 50 sh. Strg. He says he shall prove that he was offered £600 Cury for it. The Mode of letting Land there was with Negroes & Stock.

300 acres in the forrest of Dean in the same County within six miles of the other. He says his lands have not been sold. He

had this by his Wife. She had the whole of this. They are very good Lands. 150 acres of them are cultivated. He says with all the circumstances attending them they were the best Lands in America. These he likewise values at £5 pr. acre £1,500. He was offered £2,000 Currency some years ago for them to be paid in half Joes. (11).

A House Lott in the County Town of Chester, containing about two acres including garden, out houses, &c. These were his Wives Land. Her title was from her Grandmother. He values that £325, & says it is a very moderate valuation.

Personal Property.

15 Negroes he apprehends that 5 or 6 were seized in his absence

to pay the taxes, which are heavy. The Negroes were on the home Plantation. They were sold Publicly. He values these Negroes at £35 each. Mrs. Chalmers has sent 4 or 5 into the Delaware State where they remain her Property. Says he has undervalued these Negroes because Mrs. Chalmers might derive some benefit from them. He says some of his friends purchased for Mrs. Chalmers the Negroes which were sold by the Sheriff at Public Vendue.

He Produces a letter from Mrs. Chalmers in which she says she fears the Estate will be sold next Spring & she assigns for reason that the moderate men have retired from Assembly and more violent men have taken their places. (12).

22 Horses taken & Sold, 3 of them were worth £70, he values the whole at £200.

24 Head of Cattle seized & sold £50.

Plantation tools & Furniture lost £200.

Debts, Two Bonds one for £160 the other for £90, due by Minors.

Produces List of Debts which he owes to the Amount of £1462. He has not charged interest since 1776.

REVD. JOHN PATERSON.

Resided in Kent County. He knew Col. Chalmers. He was of his Parish for many years. Believes that he was uniformly Loyal from Principal. He knows both the Plantations which Col.

Chalmers had. The 1098 was a very fine Plantation, about 600 acres Cleared. He got the Lands by his Wife, he purchased a share before he knew him.

Being asked to the value he thinks it worth from £8 to 9 pr. acre Currency. Thinks he might have sold it for that before the trouble. Two of his neighbours told him that Colonel Chalmers had refused an offer which they made him of £600 pr. an. & believes it to be true.

Knows the Plantation on the Forrest of Dean it was good land but not much improved, from 100 o 150 acres Cleared & improved. There was no buildings on it & it was not so good land as the other. He has known him offered £6 pr. acre for it in 1773, & thinks it worth that sum. (13).

He Knows the House & Lott in Chester. He lived within sight of it. The House was tolerably good but a little out of

repair. He thinks it was worth £500 Currency. Remembers him offered nearly that sum.

In 1774 Coll Chalmers returned to him in person who were titheable. He & his overseer were two of the number, the remaining 12 were Negroes. He has heard Mrs. Chalmers say that several were sold by the Sheriff. He lived in great intimacy with Mr. Chalmers. His Negroes were not in General very valuable. The

Negroes were mostly brought from the W. Indies. He thinks they might be worth £45 Stg. Some of the Negroes were sent secretly into Delaware County, about 5 or 6, but they returned to the Plantation. Some of his best horses were taken by the Rebels for their Army. He cannot say what number. He says C. Chalmers had at least 20 horses before the Rebellion. He can't speak to the Cattle.

None of the furniture was taken away before he left the country, therefore cannot say what is lost. But the furniture was probably good.

RICHARD SMYTH.

(14).

He is a Native of Maryland & well acquainted with Col. Chalmers before the troubles. He stood forward among the first in favour of the British Govert.

He knows the Plantation, believes it to be from 1,200 to 2,000 acres. Thinks it worth from £4.10. to £6 pr. acre. The Property was Confiscated & is intended to be sold. He thinks there is a Description of Loyalists to whom indulgence will be shown. He does not think Coll. Chalmers is one of that description, as he was very active from the beginning.

Decision.

The Board are of opinion that Lt. Col. Chalmers is an active & Zealous Loyalist.

That he was possessed of 1,098 acres of Land which they value
at £3,843.0.0
300 acres which they value at 1,083.0.0

A House & two acres in Chester	275.0.0
That he lost 22 Horses	120.0.0
24 Head of Cattle	36.0.0
Plantation Tools, Furniture, &c.	100.0.0
Col. Chalmers states debts due him	250.0.0
He owes in America	£1,462.0.0
He has half pay as Lt. Colonel.	

1143. Case JOSEPH GALLOWAY, Esq.

Is a native of America. In the year 1774 he was speaker of the Assembly of Pensylvania. He had been in that situation for 13 or 14 years having given up the Profession of the Law. The Congress met in Octr., 1774. Early in which year he had been selected to accept of a Delegation to Congress. So early as the Stamp Act Mr. Galloway saw a disposition to resist the Govern-

1784,
12th Feby.

(15).

ment of Great Britain in the Americas. He wrote a Pamphlet against it which he produces to show his good disposition to the power of the Crown.

He joined in a Petition to Govt. to take this Province of Pensilvania into their own hands as they found the Proprietary Govrt. very weak, making a Compensation to the Proprietors, but after being considered here it was adjourned sine die & no answer was given. He was never of this assisted by Dr. Franklyn. He was always a friend to Monarchy. He agreed to go into a Congress appointed by the Lawful Assemblies at the solicitation of the Province of Pensilvania.

It was thought better to appoint Congress from the Genr' Assemblies than to permit it to be done by Conventions which they saw would be the case. The Assembly agreed to send delegates to this Congress & he expected to have met Delegates of this Description.

The Governor of Pensilvania took no part in this. Most of the Governors objected but some suffered their assemblies to appoint. The Provinces of New Jersey, Pensilvania & some other Provinces did send Delegates, but the Majority of Delegates were sent by Conventions in the particular Provinces. He is of opinion that if the Assemblies had sent Delegates there would have been no Rebellion. The Province of Pensilvania appointed him & four others to go to Congress. He agreed on Condition that he might draw his own instructions. He has not a Copy of these instructions but are printed in a Pamphlet which makes part of his case. The Instructions were very short. They then asked to be represented in the British Parlt. He regulated his conduct entirely by his instructions to the best of his judgement. He signed the association for a non importation agreement in the first Congress. Notwithstanding that he endeavoured to prevent it when debated in Congress. He was supported by the Delegates from New York & some others. He was told by his friends out of Doors that it

(16).

would not be safe to refuse to sign it.

He proposed in Congress a Plan of Union betwixt Great Britain & her Colonies. A Copy of which is contained in the Pamphlet alluded to. Mr. Galloway afterwards laid this Plan before the House of Commons in 1779. This Plan was entered in the minutes of Congress & carried by one Vote. Congress afterwards set it aside & ordered it to be erased from the minutes. Upon this he protested in writing, but they refused to receive his Protest. A letter from Lt. Govr. Colden to Lord Dartmouth, dated 7th December, 1774, read in which he mentions this plan proposed. It is in a Pamphlet wrote by Mr. Galloway entitled a Candid Examination into the Claims of America. Upon all occasions he opposed every violent measure proposed by Congress. Frequently communicated his opinion to Dr. Franklyn & several other people out of Doors.

(17)

A letter from Dr. Franklyn produced, also one from Mr. Galloway to Dr. Franklyn, 9th Sept., 1774. He satt all the time of the first Congress and did not concur in the first Petition sent by Congress but there was no division upon it.

He wished it to be more full & disliked many things in it. But he believes he signed it, being signed by all the Delegates. This Petition contained many grievances which in his opinion did not exist. When he returned the Assembly he Communicated

(18). what was done & was again unanimously elected speaker, but he declined it thinking he could be of more use upon the floor. He was in hopes he could have made the Assembly reject the measures of Congress, & for that purpose he made several motions. He carried two of them & lost a third by a report then circulated from England that the King had been insulted & Lord North's house pulled down by the Mob. Early in 1775 he published his Pamphlet alluded to, which charges Congress with direct views to Independence. Upon his being supposed to be the Author he received a Box with a letter in it, a Policy of Insurance was opened that he was not alive in six days. In the Box were these words *hang yourself or we will do it for you.* This had no effect upon his conduct. A letter from Govr. Franklyn to Mr. Galloway, dated 12th March, 1775, produced & read. He always delivered his sentiments in Congress in favour of the supremacy of Parliat. and he wrote that part from his notes taken in Congress.

Several other letters from persons of distinction in America produced & read. An answer was made by Mr. Dickenson to Mr. Galloway's Pamphlet to which he made a reply which is subjoined to the original Pamphlet. Immediately after in April, 1775, he was obliged to leave Philadelphia & retire to his Country seat. He did not resign his seat in the Assembly, but continued until Octr., 1775, before he quitted the Assembly. Before this the Assembly

chose him a 2nd time Delegate to Congress, he requested that they would erase his name & he absolutely refused to go. They then appointed another person in his room. He continued in his own house from April, 1775 to Decr., 1776.

He considered himself in great danger & was in a degree imprisoned in his own house. Two or three mobs came to his House with a view to Tarr & feather him but were diverted by his friends. The last mob was 13 Dutch men who getting Drunk quarreled whether they should Tar & Feather or hang him. The Innkeeper gave him notice of it. This Mob was hired by Mr. Adams.

(19). Having advice of this Plot he quitted his house & did not sleep at home. He could not join the British before Sir Wm. Howe came near to Philadelphia in 1776. He joined the Army at Brunswick. He came in with 5 or 6 friends, all People of Property. He gave all the information he could to Gen. Vaughan. He continued with the Army while they remained in the Jerseys. Afterwards he remained in New York until he went with the Gen. to the Chesapeak in June, 1777. He was not in any Military Capacity when he went to Pensilvania. He was employed in getting horses for the Army & in getting Charts of the roads. He sent out above 80 spies. He informed them of 1,500 horses, but his plan was imperfectly executed & they got only between 3 & 400 horses.

He accompanied Lord Cornwallis to Philadelphia & was afterwards of great use in erecting the Batteries agst. Mud Fort & finished the business in six days. During his whole residence at Philadelphia he was confidentially employed in procuring intelligence of the movements of the enemy. All which he communicated to the general or his aid de camps. From his knowledge of the Country he made whilst at Philadelphia a Gen. Chart of all the roads. He was likewise employed in numbering the Inhabitants & distinguishing the Loyal from the disaffected. He was likewise desired to fix the price of forage & wood by which he saved a great deal of money to the Public. He was about this time apptd. Superintendent of Police. He produces his Commission. It is dated in Decemr., 1777. He was likewise Superintendent of the Port & Prohibited Articles. This concludes all Civil Services.

(20).

A Letter from Sir Wm. Howe to Mr. Galloway produced, dated 18th May, 1778, speaks of him in the highest possible terms.

A Commission dated 1st July, 1777, from Sir Wm. Howe giving him Rank of Colonel. When he got to Philadelphia he offered to raise a Regt. of Horse on which the Gen. sent him a Warrant to raise a Troop. He did it accordingly. He afterwards raised two companies of Refugees. These were Farmers' Sons, &c., & served without pay. They did very essential service & took many

Prisoners. He promoted an Association of the Loyalists which amounted to 13,000 men. Col. Rankin, who was one of them proposed to Sir Wm. Howe through Mr. Galloway to bring in the whole Congress. The association were then about 600 & Congress was sitting at York Town under a Guard of Invalids, perhaps 30 or 40. These Associates were to seize them in the night & carry them on board ship. He says he thinks the Plan was practicable because Washington's Army were at a great distance & there was no Militia in the Country they were to pass through. No answer was given to it. He did not mention this plan to him but to his aid de Camp. He had once before made such a proposal to him & received no answer. The offer was to bring in the Govr. & Magistrates of New Jersey Prisoners. He says he could have done it with great ease. Although it was more difficult than to bring in the Congress. He never received any pay for his Military services, for his Intelligence or Services.

Mr. Galloway desires that this may be taken out of the evidence, as it may contain a charge against the commander-in-chief.

In consequence of these services the State of Pensilvania passed a Law in 1778 attaining his person & Confiscating his Estate. He came to England from New York in Decr., 1778 from which time he has received an allowance £500 pr. an. from the Treasury. Before he left America he opened a Chancel for intelligence which he laid before his Majesty's Ministers that he never asked, wished or received any reward.

(21).

MR. GALLOWAY again Examined:

He refers to a Printed Copy of the Proceedings of Congress held at Philadelphia 5th Sept., 1774, & a Printed Copy of a 13th Feby. Book containing Mr. Galloway's instructions when appointed by

the Assembly to attend Congress, also a Letter from the Associated Loyalists to Walter Ellis, Esq. This he produces to show that he had been very instrumental in promoting this Association, likewise a book Containing many original & important Letters received by Mr. Galloway & Communicated from time to time by him to his Majestys Ministers. He has two or three more Volumes of these.

(22).

Property:

The first Lot Contained in his Memorial is by Conveyance dated 9th June, 1870, from Israel Pemberton £2700 Pen. Curry., subject to a quit rent of 44 Dollars.

This Lot Contains two or three pieces of ground. The first title applies only to 39 feet, the remainder of the same land he bought at the same time of a Mr. Meredith for £600 Curcy. This includes the whole, of which he values at £8000.

Produces the deed from Israel Pemberton but has lost the other deed from Mr. Pemberton. He fancies it was lost in the hurry of putting some Papers into a Cart when Mr. Galloway left his Country house. He supplies this defect by an Act of the State which recognises this to be the Property of Mr. Galloway

& stating him to have been seized of this Lott & Converting it into the residence of the Governor. When Mr. Galloway bought the 1st Lott from Mr. Pemberton there was an Excellent House upon it to which he added Stables, &c., it was a modern house & lately built. Mr. Gal. lived in this House himself, it had never been Lett. Mr. Pem's house was next & had been Lett for £500 pr. an.

(23).

There is amongst Mr. Galloway's Papers a valuation of this & the other Lott at £8000 by these persons of Credit. He produces a letter from his Agent refusing to assent to the valuation as too low. It was made by three Quakers on their Assertion for the purpose of laying it before the Board. He says he can bring Evidence of the Character of the Parties who valued it. He thinks it was Worth in that money in 1774. Admits that Property sells higher in Philadelphia since the Event of the War. He thinks in the year 1774 he might have taken some thing less than £5000 for it. Which he thinks its value.

Estate Containing 29 & $\frac{1}{2}$ acres. Rich Meadow. It appears by an article twixt Mr. Galloway & 7 others that he is Entitled to 29 acres & $\frac{1}{2}$, the division was made by a deed of Partition upon record in Philadelphia. Produces a Lease by which it appears that he let these lands for £3 pr. acre, the Lease is dated in 1769. the agreement in 1752. Which recites that he purchased two fourteenth parts, the 1st was £3, the 2nd £100, he purchased

another 7th part, the Consideration of which is £106. At the time Mr. Galloway bought this it was called Crippled land & was overflown with Water. It required a very great expense to reclaim it. When he bought one 7th for £3 the title was disputed, they prevailed & he then gave for another 7th £106. He laid

out £4 an acre in improving it. He could cut from 3 to 4 Tons of hay per acre. Each Ton was worth at least £3. There is a valuation of this Land by two persons of Character. They value it at £50 Currency pr. acre. This valuation is amongst Mr. Galloway's papers. Govr. Roberdeau who is a man of good Character had lands adjoining & will prove the value.

Boon Island Estate. The title is by deed dated in 1764, Whereby one person Conveys to Mr. Galloway & another Gent. this land at £25 pr. acre. Jas. Colthurst & Mr. Galloway after divided by deed of Partition Mr. G's share after purchasing part of Mr. Colthurst amounts to 29 acres, 3 Ro., 3y, this has likewise been valued by the persons who valued the former. Lot at £45 pr. acre. £40 pr. acre.

(24).

Estate within nine miles of Philadelphia Containing 208 acres, 100 Perches, fine Meadow Land. Title is to 18 acres by purchase & the recital of the other 186 acres as being in Possession & they were afterwards divided by Writ of Partition, the Deed recites that.

In the year 1761, Mr. Galloway had before purchased the 186 acres but does not recite the Consideration money, that for the 18 acres seems to have been £300. This Estate was let for 40 sh. pr. acre. This likewise Crippled Land when he bought it. The 186 acres gave £5 pr. acre when he had improved the Estate by stopping the Water. He bought the remaining 18 acres at Vendue for £307.18. He would not have taken £35 pr. acre for it in 1774, it is valued at that.

Hog Island Estate is within nine miles of Philadelphia. Title Warrant dated 1766 to survey 3350 acres, it is to John Reed & likewise a Conveyance to same year of 333 acres to Mr. Galloway, the purchase was £120, he likewise gave £150 to three persons who had an Equable right. It let for £1.10 sh. pr. acre, he let it on an improving lease, they paid £100 the first year, £200 pr. an. afterwards. He thinks his Tenants laid out £2000 upon it. The same persons value this at £27 pr. acre. In 1774 the Lessee offered him £10,000 for it, but he then asked twixt 11 & 12,000. The present valuers have valued it at £8991. Upon casting up at £27 per acre it is £9157.10 sh.

(25).

SchuyKill Estate. Within 4 miles of Philadelphia. Title Conveyance dated in 1756, Whereby Joseph Situty Conveys to Mr. Galloway 29 acres, the Consideration for 9 acres is £80 Currency. He gave him the 20 acres for having been of use to him in recovering the Land at Law. The improvements Cost Mr. Gal-

loway about £400. This is valued by Owen Jones & the other valuers at £45 pr. acre. Mr. Galloway built a good house on this tract.

One 24th Part of Durham Iron Works purchased 1st Jany., 1763. Explained to be a gift from his Wife's Father in Law & therefore no Consideration is expressed. The whole tract has yielded £1200 pr. an. Mr. Galloway's part was valued in 1773 at £786.7.

Tract of Land bought of James Hamilton in 1774, 183 acres 7 perches. Consideration money Expressed in the Deed viz., £325.10.6. He bona fide paid the money.

(26). One 10th part of undivided tract with Peter Gasgil, there was an original agreement twixt him & Mr. Gasgil in 1772. Whereby Mr. Gasgil Employed Mr. Galloway to recover 10 pr. cent of the lands recovered which Mr. Galloway Construes into ten acres out of the 100. Mr. Gaskel conveyd this tenth part at Bath last year. The Possession was recovered in 1773 or 1774. The reason that Mr. Gaskel did not Execute the Conveyance sooner—Mr. Galloway is desired to come tomorrow & to bring the original agreement.

MR. GALLOWAY again Examined:

14th Feby.

(27). Gives his reasons for claiming this Land from Mr. Gaskel. He apprehended by the treaty of Peace that Mr. Gaskel is made an alien from America & has no right to hold lands in Pensilvania. Should therefore Mr. Gaskel purpose to sell the lands & they should refuse to permit him upon the Idea that he is to be Considered as an Alien, then this would be a loss to Mr. Galloway & is a Loss in Consequence of the Rebellion. It would be the same thing if the State was to take his Property into their own hands. He gives an Answer to one objection made yesterday that it was too large a Compensation as a fee to Mr. Galloway for assisting him to recover his Property. He says that it is very Common & that Lord Shelborne gave to Mr. Hurst one third for locating 10,000 acres. Says he has given a third himself to persons for working lands—being asked if he ever had a quantity of land given to him for Professional services, he says several times. He once before had 20 acres given to him.

He says likewise that a Mr. Pennington refused the same offer before it was made to Mr. Galloway. He produces a letter dated the 1st May, 1772, from Mr. Gaskel to him, to show at that time he gave full powers to Mr. Galloway to act in this business & he then agreed & promised to give Mr. Galloway for his trouble *five per Cent upon all Monies received & upon the value of all lands received.* Mr. Gaskel's affairs were very voluminous & very Complicated. He accordingly appointed Agents to act under him in America & paid those Agents. He remitted money several

times to Mr. Gaskel & always deducted his own ten per Cent. Says he did not receive the ten per Cent as Council, but as Agent, being asked whether he Considers the words ten pr. Cent upon the Value of these lands to mean a tenth part of these lands, says that if Mr. Gaskel did not choose to sell the lands he looked upon himself as entitled to a tenth part of the Lands. But if he had sold the Lands then he should have expected a tenth part of the money. The whole of Mr. Gaskel's lands 204 feet in breadth & about a mile in length. It lay in the Town of Philadelphia, but this land was not built upon, being in dispute, although it was built round. It adjoined to the most valuable part of the Town. He says it was valued in 1775 at £75,000. A fourth part be-

longed to Mr. Hurst. Mr. Galloway claims a tenth of the residue which is £5625 Croy.

(28).

One tenth of 22,609 acres of land in the Province of Pensilvania in Company with Mr. Gaskel Exactly in the same Circumstances. Mr. Galloway's share is 2240 acres, these lay a Considerable distance from Philadelphia. Believes there was no Cultivation on them. Mr. Gaskel's title was by Warrant & survey from the Proprietors about 80 years from this time, he values these lands at 10 sh. pr. acre & would not have taken that sum for them. He thinks they could have sold for that sum. In 1773 that price was given for these rights. He produced a Deed to prove it.

One Moiety of 32 acres in Company wth Robt. Levan near the Delaware Containing 6871 acres. The Title is by Warrant

& survey. These lands are taken up in the new mode of granting lands in Pensilvania, formerly there used to be a Warrant but now there is none. The return of the survey at this time gives a Complete title. Many of the Deeds are in the Custody of Mr. Levar, the Survey & location Cost him to his share about £300 Currency. He produces a receipt the surveyor to one part. They were taken up between 1765 & 1769. He produces a Certificate from a Notary Public dated 18th Octr., 1783, by which it appears that upon application to get papers out of the Public Offices, the present Governors of America have answered in the negative. He valued this when he took out the lands at 20 sh., he now values it at 15 sh.

(29).

A Tract of 81 acres near the Susquehanah, Charged at the price which Mr. Galloway gave for it, which is £17.11.8d. He produces no papers to show title, but produces a Receipt by which it appears that he paid so much money.

A Tract of 280 acres on the Susquehana. He had two fifteenths & pd. for his share £36.0.5. He produces a Warrant & survey dated 28th Novr., 1768, but there is no receipt for the money paid.

A Tract of Land in Virginia, called Indiana. Computed at more than 300,000 acres. He is entitled to this under a deed from George Croghan, Esq., to one Moiety of 3 tenths of one

19th part, or 2300 acres, Valued at £5 pr. acre. He produces a Paper to show that he purchased this in 1768. His share Cost him £320. There were a great many people settled upon it. He laid out no money upon it, yet in 1774 he says it was worth £5 pr. acre, which makes £5750. He admits that he gave the market price in 1768 for it. He can give no reason for this increase of value but mentions an Instance of the Proprietors of Pensilvania buying from the Indians ten millions of acres for 10,000 Dollars & selling them out again for £620,000.

A Tract of 1157 acres on Lake Osewago, the title to this land is an agreement betwixt Mr. Galloway & Mr. Groghan. A Conveyance is produced from Mr. Groghan in which there appears no Consideration, it is dated 30th May, 1770. It was given by Mr. Groghan to Mr. Galloway as a Compensation for business

(30).

done. He cannot put any value on it because he does not know the lands, but he asked Genr. De Lancey as to the value & he said that Lands in that situation were worth 10 sh. pr. acre.

This finishes the Land to which Mr. Galloway is entitled in fee.

His Life Estate is Mrs. Galloway's real property. Mrs. Galloway had it by the Will of her Father. He produces papers of survey & Partition, but there are no Deeds.

He is entitled to this Estate as Tenant by Curtesy.

(31). It lay within 17 miles of Philadelphia, Containing 1753 acres regularly settled with Inhabitants & a Country Seat upon it —on which he lived—there were six well improved farms. His Wive's father died in 1770 & left his whole Estate to Mrs. Galloway & her Sister in fee as Tenants in Common. Produces a deed of Partition to show his Wive's share settled by a Jury. She had the half of 1753 acres. Mr. Galloway has not the Will with him but thinks he can produce it. She had another Estate on Durham & some lands on the Delaware, but as the Lands on the Delaware produced nothing he charges no Loss for rent. Mr. Galloway's further Examination postponed to Monday to Examine Mr. Lawrence who attends as a Witness.

JOHN LAWRENCE, Esq.:

He was Second Judge of the Supreme Court at Philadelphia. Knew Mr. Galloway's house perfectly well. He remembers the building of it. It was a very Expensive house. He does not know what Mr. Galloway gave for it. Confirms the acct. of Mr. Morris giving £3500 for the adjoining Lott to Mr. Penn, without a house on it. Mr. Morris' Lott was about the same size with Mr. Galloway's. He values Mr. Galloway's two Lotts with the House upon it at £6000 Currency in 1774, but thinks it would now sell for £8 or 9000.

He Knew Mr. Galloway's Estate at Schuy Kill, has land near it, only 18 acres, but has been offered £150 pr. an. for it, it is

within 4 miles of Philadelphia.

Mr. Lawrence's land there is improved. Mr. Galloway's is not, he thinks it is worth £40 pr. acre & that it would have sold for that in 1774.

(32). Being asked if he knows Owen Jones, Thos. Clifford & Henry Dunken who valued Mr. Galloway's Estate, says he does, that they were Quakers, men of unblemished Character & believes they understood the subject very well. They are men of very high character. He does not know whether they have valued at the present value or that of 1774, but in order to guess he desires to know what they value the house in Town at, being told £8000, he says they must have taken it at the present value & therefore supposes that they have valued the whole in the same manner. He knows the other two Valuers, William Jenkins & Abraham Lindsay & says he Knows them to be men of Character. There are two other persons who valued Mr. Galloway's life Estate.

Abel James & John De Normandy, says he Knows them to be men of very good character. Abel James is one of the 1st Merchts. in Philad., John De Normandy is a Phisician.

The Claimant again called in & Sworn:

Produces several papers to show his right to Mrs. Galloway's ^{16th Feby.} Estate for Life. Amongst others he produces the Will of Mr. Growden, Father in Law of to Mrs. Galloway, by which he leaves all his Estate Equally between Mrs. Galloway & her Sister. A Partition appears likewise to have been made betwixt the two Sisters. Mr. Galloway gives in a paper Contaning his title to the above Estate & likewise a valuation to it to which he refers & says it is very moderate acct. of the value.

The D. rham Tract he says Consists of 1038 acres, it is well Cultivated. There was a valuation of this Estate made in 1773 which Estimates the remaining Estate—two parts being sold of—at £5938.7.7. The annual value is likewise valued at £460 Currency. This value was put on it by very intelligent & respectable persons, one of which John De Montford valued Mr. Galloway's Estate. The Valuation produced in order to prove that it is low. He swears that he sold part of this Estate in 1774 for £231, which was valued in 1773 at £174. (33).

Her Estate of Trivose Belmont King's Place & Richleau together 1723 acres. His Country House was on one of these, built by his Father in Law. Trevose being in his own occupation 444 acres. The other farms Lett for £183 & the rent was to have encreased.

The Valuers in 1773 have put no value on these, but he values it at £8615, which is £5 pr. acre. He values the yearly income from these lands, including which he held in his own possession at £425 pr. An.

The Delaware Estate Consists of 160 acres of Wood. There was a Farm house on it. A small part only Cleared, 10 or 15

acres. He charges no annual rent for this Estate, but he values it at £1500 Str.

Richland Estate, of which Mrs. Galloway's share was 508 acres. There was no part of this Cleared & it yielded him a profit, for which reason the Valuers had not put a value on it. He thinks it would have sold for £1219.4. (34).

He claims a rent for these Lands from the time he was Compelled to take refuge within the British Lines. He gives as a reason that many persons have been in Possession of their Estates until 1781, or later, when he lost his in 1776—delivers a paper Containing the reasons likewise a paper Containing the particulars of his Claim amounting to £9073.17. Currency, which is £1600 pr. acre from the 1st Jany., 1776, to the 1st Jany., 1784. He then gives Credit for some rents he recovered in Philadelphia. He then lived in his own House.

He likewise Claims £6880 for the rents due on Mr. Galloway's Estate. The particulars are left Calculated the same time to the same time.

He claims Debts, Mortgages, &c., £7839.12. Crcy., refers to a Schedule which is left. In this he Includes Principal &

Interest. Several Debts are due him from Loyalists, but they are not included in this Demand. He Claims for Property lost or sold in Philadelphia.

When the King's Troops quitted the Province the same valuers valued this part of the Personal property they Estimate it at

£361.14. It sold for this in 1778. It Consisted of a Chariot, Household furniture, &c.

Property left at his Country seat & destroyed by a Mob which he values at £734.18. He brought a Considerable part of his furniture into Philadelphia, but was forced to leave a great deal, he has no Estimate for that—he wrote to his Agent to value it—but he writes that it was impossible & that Mr. Galloway must do it as well as he can from recollection. He has done it accordingly & produces a Schedule of the property Lost. He is sure that he lost all the Articles Contained in that Schedule & more & says he has put a very moderate value on them.

(35). He had no mortgage on his Estate or Incumbrance of any kind. His Life Estates were subject to an annuity of £100 pr. an., which he thinks he has given Credit for in his papers.

An Act of the State of Pensilvania Produced by which his name is attainted & his Property Confiscated.

The only Incumbrance on his Property was the ground rent pd. for his House & the Quit rent pd. for his lands to the Proprietors. He submits whether he should not charge Professional income which he declined in 1769 & was £2000 pr. an. He would have practised after the Loss of Estate.

Speaker of Assembly was worth £200 pr. an.

Feby. 17th.

Abel Evans lived in Pensilvania for ten years prior to the troubles. He has been on the Borders of the Indiana Tract—is desired to wait until Gen. Vaughan is Examined.

GEN. VAUGHAN:

(36). In Decemr., 1776, he was detached with Ld. Cornwallis in pursuit of Gen. Washington towards Brunswick. When they came to Brunswick the Rebels had left the place & were on their March to Philadelphia. After he had been there a short time he was told that two Gentlemen were come to surrender themselves. Mr. Galloway was one of them. He said he was well affected to Govrt. & wished to take that opportunity of surrendering himself. Mr. Galloway stayed with him all night & then went to Ld. Cornwallis. He Communicated at that time some intelligence, but not very much material information. He thought from his discourse that he was a well wisher to Govnt. He was a good deal with the general afterwards & he found him a sensible, Zealous, steady man.

He believes he was a very useful man afterwards in Philadelphia. He never had any reason to suspect his Loyalty during the whole time that he was under his Eye.

ABEL EVANS again called in :

Thinks he must have been on a part of the Indiana tract, so much of it as he saw was very valuable & a good deal of it settled.

His Father bought a Tract in this Country of 500 acres, for which he gave £350 Currency. He Knew some part of Mr. Galloway's Estate. He thinks the Indiana Tract not so valuable as what his Father bought, should imagine it was worth £25 Curry. pr. 100 acres.

He Knows the Trevoze tract belonging to Mrs. Galloway. He does not Know the number of acres, it was in high Cultivation. There was a very good Stone House on it & a great many more buildings, thinks it all together worth £8 pr. acre. He thinks the Four Plantations which went under the name of the Trevoze Farm were Extensive & Contained as many acres as are stated.

(37).

He Knew the Delaware Estate, 160 acres, it was chiefly Wood, a little of it was Cleared. He thinks that this Estate in 1774 was worth £15 pr. acre. The Woodland in that Situation is the most Valuable, it was close to the River & within 15 miles of Philadelphia. He has Known Woodland to sell for more than £15 pr. acre before the troubles. Being asked how much the Trevoze Farm including the four Plantations would produce annually he says twixt 3 & 4 per Cent upon the Value.

GEN. ROBERDEAU :

He was particularly acquainted with the Sessuken Estate. He had land adjoining, but Mr. Galloway's was better than his, it was Equal in quantity, he believes about 29 acres.

It was Extremely valuable from its situation & he has Known Three Tons of hay produced from the first mowing. He thinks Mr. Galloway's of the produce moderate—being asked as to the value—he says he thinks it was worth £50 pr. acre. He has let his for £3 pr. acre & Interest being at 6 pr. Cent he thinks it Worth £50 pr. acre.

Mr. Galloway's land is better than his. He is not so well acquainted with Boon's Island, but believes it was similar. He has never been on the Trenchum Estate but has been on the adjoining lands, they were as good in quality but were further—9 miles—from Philadelphia. He does not Know the Hog Island Estate, but has sailed round it, but believes it to be the same sort of land. He Knew his House in Market Street, it was appropriated for the Governor.

(38).

It is an Elegant House, but cannot speak to the Value. He Knows all the Valuers, they are men of Character. He Knows the hand writing of two of them. They are men very Competent to put value on Estates & are all men of Credit & reputation.

Gen. Gage (Lieut.), Govr. of Massachusetts Bay in 1774. He never saw Mr. Galloway but once in his life, when he wanted to Enforce a Meeting Act in Philadelphia. Mr. G. was of the opposite part, but told the Genr. that he would do all in his power

to have the troops quartered. Knows nothing of Mr. Galloway since the troubles. Gen. Gage says he did not promote sending Delegates to Congress but did all he could to prevent it. Considering it a leading step to Rebellion.

LORD CORNWALLIS :

(39). He recollects perfectly Mr. Galloway joining the Army. Cannot immediately recollect the particular intelligence he gave. He appeared particularly Zealous & attached to the British Govnt. He was always esteemed as well affected & does not believe that he was suspected by any person for want of sincerity on acct. of his Connection with Congress. When Lord Cornwallis took Possession of Philadelphia he went with him to assist, &c. He attended him at all times & gave Every assistance in his power and appeared to be a very Zealous Loyalist. He never had the smallest Suspicion of him.

Mr. Galloway gave very material intelligence & he thinks was of great use in taking Mud Island. He rendered, in his Lordship's opinion, very important service to the cause of Great Britain. Lord Cornwallis thinks Mr. Galloway took part with Great Britain from principal & believes him to be a true & Zealous Loyalist.

GOVERNOR FRANKLYN :

He came over in 1757 With his Father to request the King

to take the Govnt. of Pensilvania into his Hands. Mr. Galloway, as Speaker of the Assembly, had been very active in promoting that Measure.

(40). Dr. Franklyn relied upon Mr. Galloway to preserve the same disposition in the Assembly. Remembers Mr. Galloway publishing a paper at this time Called Americans in support of the British Govert. which made him very obnoxious. He went by the Nick name of Americans by way of reproach & they used to abuse him as a Ministerial hireling. He has Known Mr. Galloway since he was a boy & has Every proof that since the Commencement of the troubles Mr. Galloway was a Loyalist. He has frequently Corresponded & conversed with him on the subject. He always found him a Staunch friend of Govnt. & that he uniformly endeavoured to give more Weight to the Crown in America, thinking that it would be for the benefit of the people. Mr. Galloway told him before he went into Congress unless they would allow him to draw his own instructions. He believes they did so & understood the purport of these instructions was to form a union twixt the two Countries. He is sure Mr. Galloway would not have accepted the Delegation upon no terms but a union twixt the ———. He Knows that Mr. G. did promote a Plan of Union in Congress & sent it over to Dr. Franklyn, who sent it to Lord Dartmouth. That Plan was formed on a Constitution dependance on Great Britain. This plan was frustrated in Congress & Mr.

G. became unpopular from having proposed it. Gover. Franklyn says he approved of Mr. Galloway going into Congress, that he never opposed his Assembly sending Delegates—because he was Convinced a Congress would be held & he thought it an object that it should Consist of respectable men. Mr. Galloway being abused for his Conduct published a Pamphlet in his own defence which has been before stated, it was called a Candid Examination, &c. He thinks he ran great hazard in Publishing his sentiments at such a time. He was soon afterwards obliged to leave his Country House & fly to the British Arms. Dr. Franklyn & Mr. Galloway had an interview a short time before this when Dr. F. pressed him to go again into Congress. Mr. Galloway said that he had a great opinion of Dr. Franklyn, but that he did not think his person safe & that he did not approve of the Conduct of Congress. Dr. Franklyn would have given security for his personal safety, but Mr. Galloway would not agree. Dr. Franklyn accused his son of having poisoned Mr. Galloway's sentiments. Upon the Whole he believes Mr. Galloway's Conduct to have been uniformly Loyal & he has given the most Unequivocal proofs of it. He is not acquainted with any services he did after he joined the British Troops because he was then a Prisoner. He believes that he joined the King's troops from principal, for although Mr. Gal-

(41).

loway might be personally afraid of danger, yet he Knows that any time he might have made his Peace with the Rebels.

He is not sufficiently acquainted with Mr. Galloway's Estate to speak to the value of it, but he Knows he had very Considerable Property. Gover. Franklyn says that his Loyalty & attachment to this Country are so undoubted that when Congress was sitting Mr. Galloway frequently Communicated secret intelligence to him which the Govr. sent at different times to the Ministers here. The Americans suspected this & it was frequently made matter of accusation agst. him. Declaration of Independence was made July, 1776.

(42).

Col. Montessor called by the Board.

He was aid de Camp to Sir Wm. Howe in 1776 & afterwards Chief Engineer. He remembers Mr. Galloway joining the Army & believes he did Communicate intelligence thro' him to the Commander in Chief, but cannot recollect what it was. Mr. Galloway accompanied the Army to Philadelphia & went in Col. Montressors Vessel, he frequently Communicated intelligence thro' the Witness to the Commander in Chief. It was always meant to be important & frequently was so, he was active in procuring it. Remembers his making a proposal to Drain the Waters of the Delaware & he suggested a person who was to Execute it. Mr. Galloway's assistance was very material at the seige of Mud Fort

& admits that although it would have been done without him, it would not have been done so soon. Upon the Whole he had a reason to think Mr. Galloway a Zealous Loyalist & always Endeavoured to promote the success of the British Arms & meant to

render service to Government, but the Witness cannot say whether he did service or not, as the Commander in Chief must be the best judge of that.

JAMES MOODY:

(43). His Father bought a Tract in this Country of 500 acres, for which Mr. Levans. He Knew it because he went there with an intention of taking some of it for himself, but he found it was taken by one Mr. Levans, it was perfectly uncultivated, but the soil was very good, particularly the Meadow, in the State it was then in it was worth 12 or 15 sh. pr. acre Curry. He cannot speak to any other part of Mr. Galloway's lands.

SIR WILLIAM HOWE:

Mr. Galloway joined the Army in 1776. He Communicated intelligence at different times, but it was not very material. He Considered him at that time as attached to the British Governmt. He Conducted himself as a Loyalist from the time he came in, & upon Several occasions was of material service. He was Employed in a Confidential situation & he found him Zealous in the Cause of Govnt. He cannot say upon his Oath that he ever Communicated any material intelligence. He was Employed for some time by Sir Wm. Howe in getting intelligence by Spies, but Sir Wm. soon altering his opinion of him he removed him from that situation. He remembers his Brother Consulting him as to the Navigation of the Delaware. He gave some information respecting it which Ld. Howe did not follow. He went with Lord Howe & him on the Expedition agst. Philadelphia at their request.

(44). He remembers his making a proposition to bring the Governor & all the Magistrates of New Jersey to Philadelphia—Prisoners. He should have been very glad to have adopted it had it been practicable, but he thought it was not. He does not recollect his giving material intelligence the night before the Battle of Brandy wine. Mr. G. had said that this intelligence was so material that the Battle was undertaken in Consequence of it. Sir Wm. says he does not recollect it, & is sure that he did not act upon it, for the Battle was determined long before that night to attack them the next Morning. He was appointed Superintendent of the Police which he Executed very well & Sir Wm. gave him his thanks in Writing. All his Emoluments at Philadelphia were about £600 pr. an. Strg. He never pd. him any bill or incidental Charges for secret services. Says he was not anxious for rewards.

He made proposals to Sir Wm. Howe in 1778 to raise a Troop of Horse from the County of Bucks which he consented to, thinking it would be some Employment to him, but upon Exam-

ining into the Troop it was found to Consist Chiefly of Deserters. He has no doubt about his Loyalty or his desire to promote the King's service as far as he can judge from his actions, but he does not believe that his heart was materially Concerned in it.

Decision JOSEPH GALLOWAY:

The Board find that Mr. Galloway was a Member of the first Congress, but they are of opinion that during that time he Endeavoured to promote the Constitutional dependence of the Colonies in Great Britain. That he has since Conducted himself as a Zealous Loyalist & rendered services to the British Govnt.

They find him possessed of a Lott & a House in Philadelphia, now the Residence of the Governor of Pensilvania, which the Board value at £3900

(45).

They find him Possessed of Specken Estate which

they value at£ 750

Boon's Island Estate which they value at 650

Tenecam Estate which they value at 3500

Hog Island Estate they value at 3600

Schuylkill Estate they value at 900

The Board found him likewise possessed of a 24th

Share in the Durham Iron Works, which they value at 300

183 acres purchased in 1774 of James Hamilton, the Board find him possessed of this & value it at 195.11.

One 10th of an undivided tract with Mr. Gaskel disallowed. Moiety of a Warrant & Survey with Robt.

Levens, the Board values at£300.00.0

81 acres near the Susquahana valued at 10.12.9

2-15ths of 280 acres on the Susquehanna 21.12.3

23000 acres in the Tract Called Indiana 400.00.0

1157 acres on Lake Oswego rejected.

(46).

Mr. Galloway is entitled to the life rent of his Wife's Estate as follows:

The Durham Tract, Value £3000, Annual

Value... ..£200.0.0

The Estate of Trevoise, Value £4000, Annual

value... .. 240.0.0

The Delaware Estate, total Value1000.0.0

Richland Estate, total Value 750.0.0

Claims the passed rents of these lands—disallowed.

Furniture, &c., left when the King's troops

quitted the Province£217.0.0

Property left at his Country House 400.0.0

Loss of his Profession which he Confesses he had quitted—Rejected.

Mr. Galloway has an allowance from the Treasury of £500 pr. An.

1144. Case PHINEAS ATHERTON.

1784.
February 20.

He was in America when the troubles broke out. He lived in London. He went to Montreal in 1775 & joined Sir John Johnston. He had been in America great part of the last War & had

served under Lord Amherst. Soon after he went to Montreal he got a Lieutenancy & served until the Army under Gen. Burgoyne surrendered at Saratoga. He had Leut's. pay & when Prisoner he went to look after his own Estate & lived at Cambridge. He lived in England from 1770 to 1775. Says he lost his Estate to a friend who pd. no rent, but it turns out to be his Mother's Estate, who is alive & living in the house. He says that was the Case in 1778.

(47). His title is by Deed from his Father, made as he thinks in 1758, his Father died in 1760. He built a House on it at the time his Father gave it to him. His Mother has lived upon it from 1760 to 1778 & never paid him a farthing of rent. He Swears that it is his property, but Cannot say whether it is Confiscated or sold.

The Property Consisted of 100 acres, 20 of which were Cultivated, he built a house on it, but cannot say what it Cost him. When at Lancaster the Rebels told him he should not live upon it because he had taken Arms agst. them. He has applied lately to Whitehall for support, but obtained nothing.

Colonel Kingston Knows him & Confirms him in saying that he was Prevost Martial in the Northern Army with an appointmt. of 5 sh. pr. Diem & he behaved very well.

COLONEL WILLARD:

He was Colonel of a Provincial Corps last War & lived in the Town of Lancaster. He Knew Phineas Atherton from a Boy, he lived six years with him, this Property was his Father's & he has heard that his father gave it to him by Deed before his death to pay his debts. He believes that his Father lived upon it by permission from his Son & that the Son built the House, it might Cost £20 Stg. He Knows the land, he has been frequently upon it, he thinks about 30 acres were Cultivated, he values the Land & house at £100 St. He mentions 5 acres more which he thinks were Worth £5 pr. acre. Phineas Atherton being asked to these 5 acres—he says they were his & given to him by his father.

(48).

Decision:

The Board are of opinion that Phineas Atherton was Possessed of 105 acres of Land which they value at £110.0.0.

1784.
February 21.

1145. Case SIR JAMES WALLACE.

He was on Board several of his Majesty's Ships in different Stations in America from 1762 to the Conclusion of the last War & during the troubles until the Evacuation of Philadelphia. He married in Georgia in the year 1778 or 1779, by Whom he got the Plantation which he now claims. His Conduct & Loyalty are so well Known that no acct. of them is necessary.

The Plantation he got with his Wife was called the Ogerchu Plantation. He never was upon it since it belonged to him, it was well Cultivated & Consisted of 1900 acres. Sir James Wright managed it for him.

Sir James Wallace likewise Claims for 5000 acres in different Tracts obtained by Grants about the year 1763 from Govnt. for his services in America, these matters were managed for him by Governor Graham & the Govr. attends to speak to his Case, he does not know the names of these lands but refers to Govr. Graham for particulars. He owed no money in Georgia.

SIR JAMES WRIGHT:

The Plantation which Sir James gave with his daughter was the Orange Grove. There was a settlement made upon the marriage in this manner to Sir James Wallace & his Wife for life, for their joint lives & to the survivor, then to the Issue of the marriage, if no Issue to the survivor in fee. There are yet no children. (49).

This settlement was made in 1779. The Plantation was more than 500 acres, 200 of which was River Swamp, the remainder was Provision & pasture land. It was valued by Mr. Hall & Mr. Jamieson at £1900. The 200 acres Swamp were worth £7 or 8 pr. acre. Sir James thinks the Provision Land was worth 40 Sh. pr. acre. At the time he gave this to Sir James Wallace the Province was in the King's peace & he was in Possession.

He knows nothing of the unsettled Grant, although he had signed the Grant. He knows he had such Lands in Consequence of the King's Proclamation Issued in 1763.

He knows that Sir James Wallace lost 7 Negroes, one killed by the Rebels, the other six were taken away at different times

twixt 1779 & the Evacuation.

The Negroes were likewise in the settlement, they were Personal Property in Georgia.

He knows nothing of the Crop stated to be lost on this Plantation at the Evacuation, it is stated to be a Crop of Rice on 60 acres, if so he thinks it would produce 2 Barrels or 2 Barrels & $\frac{1}{2}$ pr. acre, this was managed by his son.

There is a Claim for insurance of 30 Negroes, he knows that the Negroes were shipped and that the Insurance was paid, the sum was £163.0.0. (50).

This Plantation was Confiscated as the Property of Sir James Wright. The Estate considered the settlement as void & would not allow any transfer of Property, after the Battle of Lexington, the Estate is sold under Confiscation.

LIEUT. GOVNR. GRAHAM:

He knows the Orange Grove Plantation & has understood that it was given as a marriage Portion by Sir James Wright with his daughter. He has understood that the Plantation was 500 acres, 200 of it Swamp. He conceives the improved part to be worth £8 pr. acre, the other Wood & provision land he thinks worth 20 sh. pr. acre.

He understands that this Estate was valued at £18 or 1900. He knows the Appraisers & thinks they were very proper people to value the Estate.

In 1775 he applied to the Governor & Council of this Province for the quantity Sir James Wallace was entitled to as a

Past Capt. by Proclamation.

He says he paid £83.2.4 for Sir James Wallace & has been repaid it by him. The Grants were never taken out as he supposes from the troubles, but believes they were signed as the application was made prior to the troubles—the quantity a Past Capt. was entitled to was 5000 acres & he thinks he took the whole number for Sir James. It was Contained in four Grants. He never saw the lands, neither does he Know where they were. No Expense but £83 has been incurred.

(51). He Knows that Sir James Wallace had several Negroes with the Estate. He was a Witness to the Deed of settlement, but does not know the Contents. He knows that Sir James Wright sent Sir James Negroes with his own to Jamaica, he has heard that they were insured, but does not know that fact.

Decision—

The Board find Sir Jas. Wallace had a right to Plantation called Orange Grove, 500 acres, which they value at £1250.

He had Grants for 5000 acres which he had not time to Cultivate, but allow him the Expense, £83.0.0.

They allow him for 7 Negroes, one killed, six taken, £315.0.0.

Crop lost at the Evacuation, £150.0.0.

Claim for insurance of Negroes rejected.

1784.
February 23.

1146. Case THOMAS DARE.

He is a native of England & went out to America in 1768 or 1769. He was appointed by the Commissioners of the Customs at Boston Weigher & gauger & afterwards Tide Surveyor in the Port of New London. He Continued in that situation until obliged to quit America in 1776.

(52). He never bore arms but refused a Commission from the Rebels. He continued as long as he could, but was obliged to go to Halifax in June 1776 & from thence to England where he arrived in May. He was mobbed & obliged to go out of Town for several nights. The duties of his office had been at a stand for some time. The Collector staid longer than he did. He was a man of more influence. He admits that he could have staid longer if he could have afforded it. He was in no danger of Personal safety. He has a Wife & one child.

He was possessed in right of his Wife of a House & Water Lott in the Town of New London & ten acres of Land. He has no Deeds, he says he left them in his Bureau in America. That Deed when explained appears to be a Copy of his Wife's Father's Will. Who left his this Property to his Wife & her Heirs. She is dead but has left a Son. He does not know whether his Property is Confiscated or not. He has enquired but cannot learn. He values the House & Water Lott in the Town at £400 St. The Hous.

was not a large one, but beautifully situated. He values the 10 acres at £100 Str. He married in 1770 or 1771. Part of the ten

acres was Woodland part Grass. He turned a Horse upon it but never cultivated it. Thinks it would not have sold for 100 at that time. The Wood which he used in his family came from thence. This House was burnt in 1781. When Genl. Arnold was there. He lost the furniture in the House where he lived. He can safely swear that it was worth £50, but he took no notice of it at the time thinking that he shd. return.

The Sallary of his office was £40 pr. an. which was continued till Octr., 1782. The emolumnts were trifling. Thinks the office was worth £60 pr. an. He had an allowance from the Treasury until his Sallary was stopped when he applied to Messrs. Wilmot & Coke who reported an allowance of £40 pr. an., from the time his salary ceased, which he still continues to receive. He has been Ensign & Lt. in the North Devon Militia for five years. He received the Pay of Lt. up to the time of Peace.

(58).

DUNCAN STEWART, Esq.

He was Collector for the Port of New London. Knew Mr. Dare. He was a Tidesman previous to the troubles. Remembers his being Robed & ill treated & that he was obliged to secrete himself. He left New London before the Witness, being in want of Money. He did his duty very well. His Sallary was £40 pr an. He might have been removed by the Commission. Remembers one man being removed. He remembers Mr. Dare living in a

House said to be his wives. Has heard that the Property was in dispute twixt Mr. Dare and the second Husband of his Mother & that it was either left to Arbitration or litigated & in the end it was determined in favour of Mr. Dare. This was the general idea of the Town. Believes likewise that he had a little land. The House was very well situated, he values the House, Lot & ten acres at what it is estimated at, thinks the House & Water Lott worth £400. His whole Conduct was that of a Loyal subject—attached to the British Government.

(54).

Decision.

The Board is of the opinion Mr. Dare acted like a Loyal Servant of the Crown.

That he lost a House, Lott, & ten acres of Land which they value at £350.

That he lost Furniture which they value at £35.

He was Tide Surveyor of the Port of New London with a Sallary of £40 pr. an. Fees £20

He has an allowance from the Treasury of £40 pr. an.

1147. Case THOS. BROADHEAD.

1784.
February 24.

He is an English man & went to America in 1766. He settled in S. Carolina in 1774 or 1775. He went first to Pensilvia.

When the troubles began he lived in Ninety Six & was not

disturbed until 1781. He never took arms or an oath to the Rebels. It was tendered to him but he put it off from time to time until at last they forgot it.

(55). He is unable to bear Arms being a Cripple in one of his feet. At the Siege of Ninety Six Gen. Green wanted him to join the Rebel Army, but he refused & lay out during the night to conceal himself. He says that they offered to make him a Lieut. if he would join them. As soon as Ninety Six was evacuated he joined the British. He was employed as a Labourer in the Armoury & received Rations & £4 a month.

He was discharged by the Army in April, 1782 & came away in the August following. He applied to the Treasury for support & receives £10 pr. an.

Produces a Certificate from Gen. Cannington which proves his having been employed by the British Army & a pass from the Mayor of Falmouth to Show when he landed in England.

He had 200 acres of Land at Ninety Six which he bought of Wm. Robinson. He had a deed for it but he lost it in America. He gave £200 S. Car Cury for it & a month's work. He values

the month's work at £15 S. Car. He cleared about nineteen acres in it. The remainder of the Land was wood. He built a House on it. It cost him nothing but his labour & that of a few friends. He purchased the land in 1775. He cannot say what it cost him in clearing. He left his Wife & family on the Estate. He has heard that she is dead but does not know it for certain. He values his House & Land at £100 S. 'thinks it would have sold for that.

He had Four working Horses & they cost him near £400 S. Car. Cury. Swears they were worth £10 S. each. He had six Milch Cows & Six Calves. 10 Head of young Cattle. He values them at £25 each S. Car.

(56). He had 100 Hogs, he values them at 10sh. each. Ten Sheep he values at 20sh. He gave that for them. He had 100 Bushels of Wheat in his Barn which he values at 4sh. 6d. pr. Bushel. He left a Crop growing which he values at £20. Furniture £10. He cannot say his Property is forfeited, it was not when he came away.

JAMES WALKER.

Knew Thos. Broadhead. He always took him for a Loyal Subject. Knew since 1776. He has heard that he purchased a tract but never was on the Land. Does not know the number of acres. Has seen him have two horses.

WILLIAM MARTYN.

Knew Broadhead in 1777. He lived in Ninety Six district. He bore the Character of a Loyal Subject. He knew the place where

he lived. It was on Sleepy Rock. He heard Mr. Robertson say that he had bought it of him. He left the Country in 1779 & then Broadhead had not cultivated much of the Land. It was tolerably good. He lived within six miles of him. He had a Wife & believes

she is in America. From the little knowledge he had of the Land he cannot put a value on it, but thinks he has heard him say that he valued it at 10sh. pr. acre. He has Lands in the neighbourhood which he values at 20sh. pr. acre. He does not recollect his Cattle & horses. Upon being asked he says he was not considered a man of substance.

Decision.

That the Claimant is a Loyalist. He was possessed of 200 acres of Land which the Board value at £50. Crop, Corn, Stock, & Furniture £95.

(57).

He has an allowance of £10 pr. an.

1148. Case ROBT. McLELLAND.

1784.
February 24.

He is a native of Ireland & went to America in 1767 & settled in Craven County S. Carolina. He resided ther when the Rebellion broke out. He lived on his own Land. After Lord Cornwallis took Charles Town he joined Coll. Turnbull. Before this he had taken the oath to the Rebels. He was compelled to do it. He could not live in the Province without doing it. He has mustered with the Rebels but never took Arms agst the British. After he joined the British he continued with them until he lost his eye sight by the explosion of some gun powder. He was Lt. in the S. Car. Rangers under Major Doyle. He never received but £13 as pay.

There are many Certificates to Mr. McLelland's Loyalty & Services.

He acted as Commissary in driving in Cattle & received a dollar pr. Diem for it.

He had 350 acres on Little River, Craven County. It was granted to his father soon after he went there & he died 2 years after. He left no will & the Land descended to him. When his Father died 11 acres were cultivated, he added more than 10 acres. He then Lett it & went to Charlestown to follow his trade. He was to take no rent, but the person he allowed to live on it was to take care of it which he did not do. He allowed one of the houses to be burnt down. He values it at £500 S. Since the house was burnt down it has laid Waste. He says it was at least worth £300. He would not have taken that for it.

(58).

200 Acres on Watery Creek. The Deed to this is keeping the Bond of the Purchase is contained in the Grant. He gave near £100 for it ten years ago. 9 or ten acres were Cultivated.

He says he left this Deed in the office with Mr. Lee, but it cannot be found at present. The deed respecting 350 acres was left in America. He paid for the 100 acres in money & part in Horses. He values them at £200S. He never lived on them or derived any benefit from them.

100 acres situated on Nixons Creek. This was a Grant to his Sister Margaret McLelland. He bought it of her & thinks he gave £60 for it, about 11 or 12 years ago. There were 4 or 5 acres cultivated before his Sister run it, but it was abandoned. He got one Crop from it. The Deed is lost.

100 acres on Rocky Creek belonging to his Wife. It was granted to her when she was a single woman. It was cultivated & a House on it. He built the House. The Land is good. His

Wife is now in Bedlam, insane. He lived in the House for some time. He left this deed with Mr. Lee. He values this at £100.

(59). He had 4 Negroes. One he never paid for. One he gave about £40 for in horses & Cattle. The other two he had from his Brother. He values them at £50 each. He had six Working Horses. He values them at £70. He values his Furniture & Cattle at £100. He had more than 200 Hogs. He would not have taken £40 for them. He lost a great deal of Bacon, 8 Head of Cattle, 120 Bushels of Corn, Plantation Tools worth £10. Furniture he values at £15. He does not know if his land is Confiscated, but swears it is in the hands of a Rebel. He applied to the Treasury about a year & half ago & receives an allowance of £40 pr. ann.

Decision.

The Board are of opinion that Robt. McLelland is a Loyalist. They value 350 acres on Nixon Creek at £87.10. 200 acres on

Watery Creek £50; 100 acres on Little River at £25; 100 acres on Rocky Creek £40; Negroes, £90; Stock, £75. He has an allowance of £40 pr. an.

1874.
February 25.

1149. Case MARY ROTHERY.

(60). She is a native of Virginia & married Mr. Rothery at Norfolk in Virginia about 20 years ago. She was a Widow living at Norfolk at the commencement of the troubles. She came to Engd. in Augst., 1774, on acct. of the storm she saw coming on. The tea had been thrown into the sea before she came away, & the Town of Norfolk was in equal Divisions. Many families would not suffer Tea to drank in their houses. She has often blamed the Americans in Conversation. She was not driven away. She might then have remained with great personal safety. She has been absent the Whole War. She says she hears her Estate is not Confiscated on acct of the Minority of her Son. She Claims for it in her Memorial as she did not then know the fact. Now she only Claims for the injury done the Estate. Many of her houses are burnt at Norfolk. When she came away she left Mr. John Elebeck & Co. in Managment of her affairs, but she has never received any Profit from her Estate since the War.

By her Husband's Will the Houses in Norfolk were left to her for Life & afterwards to her Son who is now 19 years of age. Other persons speak to the value. She has seen the valuation & thinks it moderate. The rent of all the Houses & Warehouses amounts to £173.6. & the whole loss is computed at £3,067 Virg. Cury. The Houses were Lett low on acct. of the troubles. She was obliged

to Lower the rents when she came away. She did not receive the rents up to the fire & she does not believe that her Agents have received them. She never applied to Ld. Dunmore for Payment. She has a Copy of the Will at Liverpool which she promises to send. As her lands are not confiscated no acct. is taken of them only the Houses destroyed.

She states Book debts due her to the amount of...	£1,000
Bond debts to the amount of.....	800

All the Books & Papers were in the hands of Mr. Elebeck & were taken by a French Squadron.

The lost Property burnt in Norfolk, £40 Currncy. She left seven Negroes with Mr. Elebeck when she came away. She says one went on Board the Shoemaker Privateer. He was the most valuable, an other is with a Relation, she does not know what is become of the others. She has heard that Lord Dunmore made all the Negroes free. She valued the 7 at £400 Currncy. (61).

When she came to England the Treasury gave her £180. Her case was afterwards heard by Mr. Wilmot & Coke last year who ordered her an allowance of £40 pr. an. from that time which she continues to receive.

She owed no money in America.

WILLIAM FARIER.

He lived at Norfolk in Virginia. He knew Mrs. Rothery in 1774 & she appeared to be well affected to Govrt. being the reason why she came to England. Says he believes she had not much respect shown to her on acct. of the Loyalty of her father & he

believes that was the reason a Schedule of the Property Burnt is read to him & he says he believes it was the property of Mr. Rothery.

The Land is not Confiscated. He doubts whether they would allow her to have the Property again, but he is clear the son may have it. He came from Norfolk August last. The troubles were not very high at Norfolk in Augst., 1774.

He knows there were some negroes left but he cannot say what became of them. Mrs. Rothery's Husband was considered as a Man of Property & substance.

MR. BARTLET GOODRICH.

He lived at Baltimore & knew Mrs. Rothery. She came away before the troubles. He knew Mr. Orange her father. He lived at Liverpool. He was one of the Gent. appointed to investigate the Claims of Loyalists for Virginia. He is desired to look into the Schedule as she claimed this Property before that Committee. He says she did. He knew one of the Houses. When the Claim was given in it was thought very moderate, provided she came within the description to Claim. He says their Committee thought no person entitled to claim but those who had been active or driven away. This Gent. accts. for Mrs. Rothery saying she could not stay on acct. of the Division. He says there was a great Division in that neighbourhood about Inoculation & that her father took an active part in this business which made him very unpopular. He (62).

believes this made Mrs. Rothery's situation uncomfortable, but it had no connexion with the troubles. Nothing was done in Virginia until the Blockade of Boston. The Committee did not reject her Claim but it appeared very vague & doubtful.

MRS. ROTHERY, the Claimant.

Being asked as to the Division she before mentioned she says that it was caused partly by the disputes about Inoculation & part-

ly by the dispute 'twixt the two Countries. She persists in this acct.

MR. ROBERT GILMOUR.

(63). Knew Mrs. Rothery at Norfolk. She left it in the Summer of 1774. There was at that time no appearance of Rebellion, but there was a dispute about Inoculation, & several mobs assembled about it. There were no Political disputes at that time. There was no Disturbance at Norfolk until 1775. Mr. Orange had taken a strong part in this Inoculation business & had made himself very unpopular. He says he believes the Claim is just. The Committee received the Claim from Mr. Goodrich. Mr. Gilmour was one of the Committee. They thought her Claim very doubtful, because she came away before the troubles.

COLL. ELLEGOOD.

He knew Mrs. Rothery at Norfolk. Thinks she came to Engd. in 1774, but not before Congress met, which was in Sept. He knows the Houses which she had in Norfolk. Believes that she is

well affected to Gt. Britain, but does not think that the troubles were any reason for her quitting America. He says that the Committee in examining this Claim made several deductions from the value of the Houses. When the Claim was brought in they doubted whether it should be received, as in their opinion she did not come within the description of an American Refugee. They neglected many Claims on that ground. The whole of the Allowance for the Houses amounted £1,610 Stg. The land remains & is Confiscated but, she had no allowance from the Assembly of the Province because she was considered to be a Tory. If she had been looked upon as a Whig she would have been pd. for them.

(64). HENRY FLEMING.

He lived at Norfolk in 1774 & knew Mrs. Rothery there. She had a large dwelling House, several Ware houses, a Smiths Shop & a Warf all burnt in the year 1776. He supposes they were all worth £2,000 Stg. Thinks they would have sold for that before the burning of the Town. He knows she had several Negroes but does not know what is become of them.

He thinks the reason for her leaving Norfolk in 1774 was her foreseeing the troubles which have since divided the two Countries. He says the Committee met in June, 1774, & in August, 1774. the Town was under the direction of the Committees. He explains

that he means June & Augst., 1775, because it was after the Battle of Bunker's Hill. Says the Tea was throughn into the sea the beginning of 1774 & had thought that the Committee had sett immediately after, but upon the different dates being explained he says he meant 1775.

1150. Case LYNN MARTEN.

1784.
February 25.

GENERAL PRESCOTT.

Knew the Claimant to be a very active & zealous Loyalist & a very useful man. He was in decent circumstances & had been Master of a Mercht. Ship. He carried Arms at Rhode Island & did his duty unexceptionally. He was made Capt. of the Port & had a Dollar a day for it. He had Property but cannot say how much. He never knew a better man in his life. (65).

LYNN MARTEN, THE CLAIMANT.

Is an American & lived in New Port, Rhode Island, that was his home when not at Sea. But he was master of a Ship when the troubles broke out & was at sea. When he came home in Octr., 1775, the Island was under Rebel Govt. He wished to be quiet or take no part with them. They offered him the command of a Battery but he refused it. He remained quiet until the British Troops came to Rhode Island which was the 8th Decemr, 1776. He joined them immediately. The Rebels offered an Oath to Mr. Morton, but he refused it. They sent some soldiers to carry him to Prison, but being known to the officer they did not do it. When he joined the British Sir Henry Clinton appointed him to the Command of a Schooner. He had 40sh. pr. month for it.

In 1778 he was appointed by Sir Robt. Pigot, Capt. of the Port of Rhode Island with a Sallary of 5sh. pr. diem. He continued in that situation until the Place was evacuated in 1779. He went to New York where he remained until June last when he went with his family to Quebec where they now are. Certificate from Sir R. Pigot which goes fully to his Loyalty & Conduct.

He had an appointment from Sir Hy. Clinton at New York for which he had 5sh. pr. Diem. As soon as the Rebel Govt. was established in Rhode Island they confiscated his Property real & Personal & sold it at Public Vendue. (66).

Property.

A Lott of Land & Dwelling House in the Town of New Port. Produces the Deed for the Lands dated 26th Feby., 1772. It was a Conveyance from Aaron Lopez & Constee his Wife in Consideration of 191 Spanish Dollars or £42.19. He built the House himself which cost him 2,200 Dollars or £472. It was only finished in the summer 1773. He had a Pew in Trinity Church which cost him 30 Dollars. His furniture, &c. which was destroyed he values at £20. He produces a Schedule of it.

He came to England last Decemr., & made no application at Whitehall, neither does he mean to do it long as he can get his Bread.

WM. BROOKS SIMPSON.

He lived near Mr. Marten in Rhode Island. He knew the Lott of ground & the house upon it. He thinks it well worth 2,000 Dollars £400. It was a very good house. He believes that it is Confiscated. He produces a Rebel Paper in 1781 when this Pro-

perty is offered for sale. He had a Pew in Trinity Church worth 40 Dollars. He believes him to be a man of good character, Loyalty & in good circumstances before the troubles.

JOHN ANDREWS.

(67). Me lived in New Port & knew Mr. Marten there. Recollects his House there if he had wanted a home he would have given 2,000 Dollars for it. He understands that it is Confiscated. He promises to send an Act of Confiscation to the Board.

It was passed in 1777 or 1778, he does not know what Personal Property Mr. Marten lost. He brought away great part at the Evacuation.

Decision.

That Mr. Lyon Marten is an active & zealous Loyalist & that he bore Arms.

He lost a Lott & Dwelling House in Newport which	
the Board value at	£400
A Pew in Trinity Church	5
Furniture lost & destroyed	20

PROCEEDINGS
OF
LOYALIST COMMISSIONERS

LINCOLN'S INN FIELDS, 1784.

VOL. III.

BEFORE COMMISSIONER WILMOT.

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EVIDENCE.

1784.
February 26.

1151. Case EDWARD THORP.

He was born in America & lived in Stamford in Connecticut. He kept a store & traded by sea. He had two vessels one third of which belonged to him. He traded with these vessels in Jamaica. He always declared his opinion in favor of Great Britain & was imprisoned several times in 1775. He had the oath frequently tendered to him. He was first imprisoned on a charge of having given intelligence to Capt. Vaade of the Asia. He was kept in Prison for five days.

- (1). The same year he was obliged to give Bond for £1000, that he would not act agst. the Americans. Another who joined with him is likewise a Loyalist & they both came away in 1776. They agreed not to deal with him & he was obliged to come away, in consequence he removed to New York.

Property consisted at that time of these two Vessels besides Land.

4 Lotts, Dwelling House, Store house, Barn, &c. in the Town of Stamford & six acres of Land. He bought the Land & built upon it. He bought it 20 years ago. He has lost all his Deeds. He bought it of one Israel Smith. He says he gave £440 or 50 for it. He swears he gave at least £420. The House was then partly built. He cannot say what it cost him to finish the house. The Barn cost him £100 Cury. & the House at least as much more. The Store & 2 Shops cost him at least £150.

A House $\frac{1}{2}$ a mile west of the above in the Town of Stamford with 14 acres of land, he bought of Joseph Hensly about 14 years ago. He gave £55 for the House & Garden & 7.10 an acre for the Land that is £105, in all £160. He has a Witness to prove this.

He thinks the first Lott with the Buildings worth £800. He was offered £750 for it 16 years ago, by a person from Long Island, but he cannot recollect his name. He then asked £900 for it. He thinks the 2nd Lot with 14 acres of Land worth at least £250.

- (2). He had a Tan Yard & Slaughter house, besides they were built on the Town land & owner, he had no title to the Land.

Two acres of meadow he bought of his uncle Nathan Terries. He bought it 20 years ago & believes he gave £11 an acre for it. He bought other Property at the same time. He values them at £18.

600 acres at Lynington on the Mississippi, 100 acres of this was his right as a Srgt. last war. He bought the rights of 5 other Sergts. He bought 100 acres for 9 dollars about 16 years ago. He gave 6 dollars for another 100 acres & the same price for the remainder. He was never at any expense in cultivation & only Claims what it cost him. He had only a Warrant for these Lands.

3rd part of a Lot on the Mississippi, obtained by his partner, had been at no expense & makes no claim. He values the Tan Yard & Slaughter house at £60.

Personal Property.

Hides, Leather & Bark, he values at £45.

3rd Part of a Ship taken by the Rebels about 5 or 6 years ago. She was a trading vessel from Jamaica to Floriday. She was taken in Mississippi. He values his Loss in this Ship at £1000.

3rd Part of a Schooner in the same trade, taken at the same time. His Loss in her £600. Two Sloops Wholly his seized in 1775 in the Port of Stamford. One was a Packet to carrying goods & Passengers to New York. The other was a very old one. He values the two at £120. He says the Schedule produced was estimated by himself.

(3).

Dry Goods, Rum, Mollasses & Sugar lost in the store he values at £260 at least. Household furniture he values at £188. Plantation Tools £12. He lost two Horses which he values at £20 each. He lost likewise 2 Cows, 2 Calves & 6 Swine.

He had Bonds & Notes due him in America to the Amount of £600. Book Debts £1250. He admits that he owes £900 in America.

He receives £30 pr. an. from the Treasury. Says his Lands are Confiscated & sold.

JAMES HUBBARD.

Knew Mr. Thorp many years before the war. His Loyalty is undoubted & he was always well attached to the British Government from the first of the troubles. Says he went on board the Asia & took with him the names of many Loyalists. Mr. Thorp was a merchant many years before the troubles & dealt in dry

goods & West Indian goods. He had considerable degree of business. He does not speak of his Property, but of his owning a house & Store & Several Buildings. He was bred a Shoemaker. He should value the house, buildings & Land in the first Lot at £450 or 500 S. or £600 Curcy. He knows the 2nd Lot he always occupied it and was generally thought the owner of it. Mr. Hubbards father owned part of this Lott & sold the House & 2 acres for £120. Thinks that with the 14 acres this might be worth £200. He understood that he had 2 acres of Meadow which he values at £12 pr. acre. He had likewise a Tan Yard & Slaughter house, can't value them.

(4).

He knows nothing of his Lands on the Mississippi, neither can he speak accurately to his shipping concerns. He can't speak to the value of his stores, but thinks he could not have much, perhaps £200 or 300. He was a very obnoxious man, nobody was more active. He left his wife, but thinks she could not bring off any of the Property. He has been frequently in Thorps house. He thinks the furniture would have sold for £125.

Knew nothing of his horses &c., does not doubt but his Property is confiscated. He was at Stamford last year & was told by Colonel Davenport that all the Property of Loyalists was confiscated & most of it sold. He thinks it very reasonable to suppose that all his papers were lost as he did not go home before he joined the British Troops. He had then been on a Tour on his business

He has one child, either at Stamford or New York, but Mr. Hubbard thinks the child will not be permitted to inherit the fathers Property. He did not assist Mr. Thorp in making his estimate.

Mr. JARVIS.

Is an American, born at Stamford, since a Cornet in the Queens Rangers. He knows Mr. Thorp very well. He thinks him a steady Loyalist very active & very obnoxious in consequence of it. He knows part of his Property, the House he lived in.

There was a House, a Store, a shoemakers & Taylors Shop, a Barn, &c. & about six acres of Land. It was always looked upon to be Mr. Thorps Property. It was a good Situation & in appearance good Land. He thinks the Land worth £40 pr. acre & altogether that it was worth £600 or £650.

- (5). He knows the other House in Stamford, but neither the House nor land was so good. There was more in this Lot than in the other supposing 14 acres. He thinks the house not worth £100, nor the Land not worth more than £20 pr. acre. If it was his he would value it at £250, but thinks it would not sell for so much. He knows he had a Tan Yard & Slaughter House, but cannot value them. Knows he had concern in Vessels, but cannot speak accurately.

He knows nothing of his store but he values his Furniture at £150 or £200. He has heard in America that his Property is confiscated & sold.

The REVd. MR. PETERS.

He lived at Hebron in Connecticut about 30 miles from Stamford. He has known Mr. Thorp above 20 years. He always looked upon him to be a very Loyal Subject. The Witness was drove away in 1774, but has had letters from New York by which he is convinced that Mr. Thorp was driven away & lost his Property

on acct. of his Loyalty. He has been in Mr. Thorps house. He lived well & his house was well furnished. He was always looked upon as a man of substance & has often heard the neighbours say, that he was a man worth £3 or 4000 of the money of the Province. He thinks the house & Lot where he lived would have sold for £500.

Decision.

- (6). The Board are of opinion that the claimant Edward Thorp is a zealous & active Loyalist. They find him possessed of 4 Lotts, House, &c. in the Town of Stamford value £375.

A House & 14 acres, $\frac{1}{2}$ a mile from the above the Board value at £150.

Two acres of Meadow they value at £14.

Tan Yard, Slaughter house, Hides, Leather, Bark, &c., they value at £50.

A vessel used as a Packet to N. York, Laying in the Harbour of Stamford, they value at £50.

Dry Goods, Rum, Mollasses, &c. £150.

Furniture £70. Horses, Stock, &c. £20.

States Debts to the amount of £1850.

Says he owes £900.

Is allowed £40 pr. an. by the Treasury.

1152. Case WM. PENNINGTON.

1784.
February 27.

Is a native of England. He went to America in 1764, as Comptroller of the Port of Brunswick in N. Carolina. He was appointed by the Lords of the Treasury, his salary was £40 pr. an. He continued at Brunswick until Feby. 1776. He never was molested personally.

In Sept. 1776 the envoluments of his office ceased as all business was stopt at the Custom House in Feby. 1776. He to wait—of Govr. Martin & Gen. Clinton on board the Scopion and afterwards on board the Thitus until August, when he arrived at New York. He having first been at C. Town. He sailed soon after for Cork & arrived in Sept. When he went to Engd., where he remained ever since. He does not pretend to any acts of service. Says he never had an opportunity of doing service to his Country.

(7).

The fees of his office amounted to near £100, making his office amount to £150. He received the salary to Oct. 1782. He likewise received £60 pr. an. from the Treasury from 5th April 1777. He still continues to receive £60 pr. an.

He had a house in Brunswick which belonged to Gen. Tryon. He went into it in 1771. When the Gen. said he was welcome to that house as long as he remained in America. He did not then give it as a Property. He produces a certificate from Gen. Tryon that he had given him the house & that it cost him £100.

Furniture lost in the House he values at £50. Govr. Martin

remembers Mr. Pennington reported as Comptroller of the Port of Brunswick. He is perfectly satisfied with his Loyalty.

Mr. Pennington produces his deputation from the commrs. of the Customs to prove his holding the office.

Decision.

That the Claimant was a Loyal servt. of the Crown. That he held the office of Comptroller of the Port of Brunswick salary £40 pr. an. Envoluments £100 pr. an.

That the lost Furniture to the value of £50.

He is allowed £60 pr. an. from the Treasury.

(8).

1153. Case ZEPHANIAH KINGSLEY.

1784.
February 27.

JAMES SIMPSON, Esq.

Knew Mr. Kingsley in the beginning of the troubles, when things went agst. this Country. He was uniformly Loyal. He believes he was so from principal. He subscribed to the raising a troop of Horse & made himself obnoxious by his zeal. He cannot speak to his property only that he lived in a good House which he believes was his own & adds that he was a very eminent Mercht. in Charlestown & in very extensive trade.

THOS. SKELTOWS, Esq.

Knew Mr. Kingsley very well before the troubles. He believes him to be a very Loyal subject. He was uniformly so &

has been a very great sufferer by his Loyalty. He considers him as a man in extensive business & of considerable Property, but he cannot tell how much. He knows he had several houses in Charlestown & some Lands. He believes his Lands have been Confiscated and knows that his name is in the Confiscation List.

Zepheniah Kingsley the Claimant being a quaker his affirmation is taken.

(9). He is a native of England & went to America in 1770. He carried over a Cargo Goods with an intention to Establish himself there. When the troubles came on he did everything in his power to oppose the Rebellion. He suffered much persecution in consequence he was three times imprisoned. They often applied to him to bear arms, but he always refused. He admits that the principle of his Religion excludes him from bearing arms. In 1778 he signed a paper purporting to be a Test Oath & conscious it bound him to take a part with them, but he never did. When Gen. Provost was coming to Charlestown they took away 300 Barrels of rice & some Hogsheads of Tobacco, but they paid for rice in depreciated Currency.

During the Seige he was made overseer of the Negroes which was the only service he ever did for the Americans. He is desired to explain his signing the test. He says they insisted upon his affirming to be true &c., but he always refused & would have left the Province sooner than do it. But it was done by a friend of his

in this way & then he gave him a Certificate that he had affirmed &c. He did not consider it as at all binding upon him after the reduction of the place. He subscribed £100 9s. towards raising a Corps of Horse. He does not know when, but it is confiscated & part of it sold & apprehends that he shall not be permitted to return. He receives from the Treasury £100 pr. an. from Jany. 1783. Certificate &c. from Govr. Bell to the Claimants Loyalty & to the Persons who have valued the Property.

(10). Property—He has no Papers or Titles to Produce. He left them with his wife who gave them to Mr. Taylor, who now lives in a good Brick House, built by Mr. Kingsley in 1775. Mr. Taylor is a friend of his & he can have his papers whenever he chooses to send for them. He is desired to write for them.

£200 stg.

Lot 1st. in the Memorial. The house possessed by Mr. Taylor he gave above £4000 for it. The Cost in building above £3000. He values it at £2500. It is valued in 1782. He thinks the House would now sell for £3000.

Lot 2nd in the Memorial House, &c. in King & Broad street, he was likewise possessed of this in fee. He purchased it in 1777. He bought the 1st Lot just after Bunkers hill & then began to build. He produces the title Deeds to this Lott. He gave only £300 Stg. for it. He produces a Conveyance from himself to Gilbert Chalmers to this Lot in consideration of £1500 in 1781. Mr.

Chalmers Estate was Confiscated as well as Mr. Kingsleys, so that he could not pay for it. So the deeds have been returned, it is appraised at £1500. He let this Lot at 50gs. pr. an.

Lot 3. Two good Houses 60 feet in front. This Lot includes 554 acres of Land, but they are valued separately. The Two Houses at Beaufort are valued at £1200. The land at £450. He bought the two Lotts in 1778 & gave 2200 Dollars of Continental paper money for them. He cannot tell what the money was worth at that time. He let the two Houses for 60 gs. pr. an. He thinks he bought them cheap & admits that he bought them cheaper on acct. of the Rebellion.

(11).

He purchased the 554 acres in 1781. Thinks he gave about £200 S. for them, very little cultivation on them, this was matter of speculation in hopes that this Country would prevail.

A Tract of 1800 acres in St. Peters Parish, Granville County. He gave 54000 Continental Dollars for this in 1778, there were several Buildings in this & 7 or 800 acres were cleared. He had sold this to Mr. Briggs of Charlestown in 1780 for £4500, but he could not complete his purchase & the Deeds were returned. He bought this cheaper on acct. of the troubles. He made the purchase under a Rebel Govt. He bought it on Speculation, it is appraised at £4000. A Comr. Lot of Land in White Point 94 feet

in front &c. He had sold this for £1300 S. He purchased this the latter end of 1776 & gave for it £70,000 Currency in Continental fectly attached to the British Govert. He believes he has more money, that money was then depressed there for one. He bought the Low Water Lot at the same time & he values the two Lots at £2500 Strg. He setts that value on them because he sold them for that sum. The valuers did not set a value upon it.

He admits that all the Land he bought except the Front Lot was bought on speculation, upon the prospect of a change of Govert. The 1st Lot he bought to live in.

House & Lot in Furniture, St. James Parish Georgia. He bought in 1776, there was 40 acres. He bought it for a trifle. He gave goods to the amount of £100 for it. He values it at £200 S. He bought in on Speculation.

(12).

A House, out buildings & 20 acres at Indian Land about 70 miles from Charlestown. He bought this for the purpose of carrying on his business in 1776. He gave £270 & values it at £250.

Personal Property—He supplied about £200 to certain persons in imprisonment this is either generosity or a Debt.

He lost different articles taken from him during the Rebellion. Rice, dry goods, Tobacco, &c. to the amount of £2080. He cannot give a particular acct. of this. It is extracted from the Books, at Charlestown, this he charges to the acct. of Mr. Rutledge the

American Governor & Assigns as a reason that he thought their Estates would have been confiscated not those of the Loyalists.

He claims £1911.10.6 paper money made under the Kings Government which thinking as good as the Bank he kept. He admits that he might have paid it away without Loss, but having

no doubt he chose to keep it. He gave it to Govr. Ball about a year ago, thinking that the Govr. would make some allowance for it.

(13). Debts—He has Debts due him in America to the amount of £6500. He admits that he owes about £1200 currency in America & £10,000 Stg. here.

Negroes, he has several but makes no claim for them, as some are in Jamaica, Some in Charlestown. His agent is allowed to keep them on the Idea that they belong to his children. He made a Deed of gift of them to his Children before he Came away.

DOCTOR GARDEN.

Has known Mr. Kingsley 15 years & believes him to be perfectly attached to the British Govert. He believes he has never signed any paper acknowledging allegiance to the United States. He is sure the oath of abjuration was never tendered him. He looks upon him to be a very steady Loyalist & very kind to the Loyal Prisoners, that conduct made him very abnoxious. He knows that he subscribed to raise a Corps in 1781 or 1782.

(14). He can only speak to that part of his Property in Broad Street where he lived—he built in 1778 or 1779, the old House was burnt down in 1778—the old House & Lott Cost £1600 S., he knows this because he lent the money to pay for it. He thinks the House & Lot in its present state would be sold for £2000. The fire was accidental. The 2nd House was more Commodious than the 1st, as it stood in 1774 it would have sold for £1500 or 1600, as it stood in the best part of the Town for trade. This House has been Confiscated & he believes sold for £4000 S., the value of which is about £2000. The payment is made in Treasury Indmts. which sell for 95 pr. cent Discount. He has known it let from £150 to £400 pr. an., it was valued at £150 pr. acre in 1770.

It now lets for £300 pr. an. Supposing the House to have been burnt down in 1773, he thinks the ground would have sold for £500. At the time the house was built the Rebel Govermt. prevailed in Charlestown. He knows the Valuers, they were all good men, two of them were good judges of Land. He knows the 2nd Lot in King & Broad Street, he heard of his having bought it, but cannot say what it Cost him. The House was a very bad one, the Lot was very valuable. He had often thought of buying this Lot & would have given £1200 or £1500 for it. He meant to have built on it. He thinks it would have let for £30 or 40 S. All lands sold cheaper from 1776 to 1778, but they rose on the Evacuation of Philadelphia on the Idea that Gt. Britain meant to Evacuate all America. He says this is Confiscated &

he believes has been sold. He says many good people took the Oath of Allegiance without Scruple, who afterwards spilt their blood for Gt. Britain, but he thinks Mr. Kingsley would have quitted the Province before he would have signed the abjuration.

ROBERT MCKENZIE:

He was Capt. in the Militia. He knew Mr. Kingsley & the lands he had on White Point in South Bay, thinks he bought it in 1778, it was in the Town of C. Town. He thinks the Lot, exclusive of the Water Lot, was worth 3 sh. pr. square foot, which brings it to £1800 S. He thinks it was worth that in 1774 or 1775, does not think lands in Charlestown were so valuable in 1778 as in 1774. His uncle had lands in that situation & was offered that money for them. He thinks it was worth £1200 in 1778. The value of the Water Lot was Ideal. He does not know what value he put on it, but thinks it worth £400 S. This Property is Confiscated, but never heard that this Lott has been sold. He cannot speak to any other part of his property. He knows Mr. Taylor, he was Mr. Kingsley's Partner, has been told that he had bought the house, but has no doubt that he has paid the fair value of it, believes there is no Colusion in it. He knew Mr. Kingsley's house after it was new built, thinks it was not worth more than £1500 S., in 1774 it would have sold for £2000 Sterg.

(15).

ROBERT BALLINGALL:

He was originally a Plasterer. He knew Mr. Kingsley very well. He knew most of his property in the black Swamp, the Witness advised Mr. Kingsley to buy it. He does not know the number of acres, but he believes there were 2000. He was present when he purchased them, he thinks in 1779, the man who sold the lands was then in Prison for Loyalty, but has now made his peace & remains in the Country. There was a good House on it & about 400 acres Cleared. Mr. Kingsley gave about £50,000 for it. He advised Mr. K. to give as much as £4000 for it. He thinks they were well worth it. He has heard that he sold these Lands to one Bugg who could not pay the money & he took the Lands again. He does not know the sum they sold for. The purchase was made during the Rebel Govnt. Believes the reason he purchased was that Paper Money depreciated so fast that he thought it wise to lay it out. He knows the Tract on Port Royal Island, but not so well as the other, he thinks it is more than 500 acres.

(16).

Mr. Ballingall has given a Certificate to the valuation of these Two Lots, in which he says that the valuation is a low one, that Certificate is annexed to the Memorial. He says he thinks every acre in Port Royal is Worth 20 Sh., & therefore the valuation is a low one, because it is valued at £400. He is not able to speak of any other part of his Property.

Decision—The Board is of the opinion that Mr. Zephaniah Kingsley is a Zealous Loyalist.

1154. Case of HENRY PERRONEAU.

1874.
February 28.

Is a native of Charles Town, at the Commencement of the trouble he was joint Public Treasurer. In 1770 he was appointed sole Treasurer & in 1771 another person was joined to him in the

- (17). appointment. He produces his appointment by Govr. & Council which read:—Benj. Dart is joined with him in that appointment, it is dated 1771. Produces a Paper dated March, 1776, by which he is prohibited from Issuing any more money from the Treasury about ten days before a Member of Congress called upon him & intimated that such an order would come & asked if he would obey any Orders from Congress, he answered that he would not on any account. He accordingly paid no attention to it. He was dispossessed of the office the 26th March, 1776, & soon after paid the Ballance to the Rebel Governor Rutledge. He produces an order imposing the Oath of Allegiance & Abjuration & a Copy of the Oath, this ordinance was published on the 13th July, 1777. All his friends prior to this desired him to take part with them, but he Constantly refused & said that he would sooner forfeit his Life & Property. He was banished in Consequence & was put in Prison for refusing to Comply. He was often threatened but did not receive any personal insult until he was banished. His Connections were Considerable & they prevented the Mob from

attacking him.

- (18). He was banished in April, 1777, when he went to Holland & came from there to England. As soon as he came here he applied to the Treasury who allowed him £200 pr. an. from 1st Jany., 1778. On the Reduction of Charlestown he was ordered out again & received one year in advance & passage money, he arrived there 3rd June, 1781, & Continued until the Place was Evacuated. He held a little office there for which he received 10 sh. pr. Diem, it Continued untill he received £107 & he never received any more money while he was there. When he returned his Case was again heard by Mr. Wilmot & Coke, who again reported him the same allowance from the 1st Jany., 1783.

Certificates—A very full & Handsome one from Gover. Ball to the Loyalty & Character of Peronneau.

Property—Lott of Land on the West side Meeting Street, C. Town. Part of this came to him by his Father, the other part he purchased. He has no deeds or papers.

He left all his papers with his Attornies in America. Produces a Receipt for all deeds, Papers, &c., from his Agents. He has two Witnesses to prove the hand Writing. He derived his right from his Father's Will, of which he can produce a Copy. He says he was seized in fee of both parts. There is a good Brick Dwelling house on it. He values it at £2500 S.

A Lott on the South Side Broad Street left by his father's Will to a younger Brother who is dead & to whom he is heir at Law. He values this Lot at £300, this value was put on it prior to the troubles.

One half of a Lot on the North Side of Queen's Street, this he became entitled to by the Death of another Brother, who was banished & died lately at Plymouth. Produces the Copys of his Will. He values the $\frac{1}{2}$ at £600, the other half belongs to his Sister.

A Pew in the Parish Church of St. Michael's, values it at £100.

Mr. Perenneau says he has great hopes that the Confiscation will be taken off his property, the Sale having been suspended by the Legislature. He says he wishes it may be true & now only claims de Bone Esse. (19).
Confiscation is taken off and he allowed to return.

He had three Slaves which were Confiscated but not sold, he values them at £200, these he thinks will share the fate of his lands, if he gets the lands that he will likewise get the Slaves.

He lost Indigo which he values at £587.13.4. It was shipped at C. Town for Amsterdam, but not ensured & the ship was lost. He likewise lost some taken by the King's ships in 1777 under the Prohibitory Act valued at £268.13.10. He charges loss by depreciated at £2766.16.6, this by the British Calculation it comes to £523 less.

He owed no money in America.

Debts due him with Interest amount to £9881, Legacy & book debts, he thinks they will not Confiscate. He Considers so from

many Letters he has received. He states the Loss of office at £800 pr. an., it arose from 2½ pr. Cent. from all sums pd. in & out of the Treasury. This office was not restored to him on the Capture of Charlestown as Civil Govnt. was not restored there.

Mr. Peronneau says he never heard of any but two Oaths in America, there was no Oath of Neutrality.

ROBERT WILLIAMS, ESQ.:

1st March.

Has Known Mr. P——. for 40 years. He knows his lands, the Lott his house stood on came by his Father, thinks in 1774, & many years before it was worth from £2700 to £3000.

(20).

He Knows another Lot on the South side of Broad Street, does not know how he became possessed of it, thinks this Lot was worth more than £300, there was a store upon it & a very bad House. This Gentleman was one of the Committee who valued these Houses, they put really the same value upon them. He knows the Lot North side Queen Street, he thinks the whole of the Lot worth £1300. He says he believes it belonged to his Brother, who was likewise a Loyalist. If he had wanted to buy land at that time he would have given that for it. He thinks the Pew was worth £100 S. He only speaks of the value of the Lands, it was the general reputation of the Country that the House in which he lived & the Pew were the Property of Mr. Peronneau & that the other Lots belonged to his Brother. His Loyalty is indisputable. He has heard that he disobeyed the

orders of the Rebel States. His name was in the Confiscation list.

He knows of but of two Oaths which are in the Possession of the Board.

JAMES SIMPSON, ESQR.:

Has Known Mr. Perenneau for many years, he has many reasons for knowing Mr. P—— is very Loyal from Principal,

he more than believes it & will explain how to the Board if they wish it, the reasons which induced him to form that opinion. All his friends & Connections were violent of the other side & he refused to obey the orders of Congress.

(21). He cannot speak particularly to Property, but believes he was a man of great Property. He thinks the Lot on which Mr. Perenneau's house stood was worth £2500. Upon hearing the Dimensions he thinks Mr. Pen. must have sold of a part & that described should be worth £2200.

DOCTOR GARDEN :

Speaks to the Indigo being put on board an American Vessel the 1st a June, 1777, for Amsterdam, & was lost on the Coast of Holland. Half of the Indigo belonged to Dr. Garden. The 2nd was shipped in July, the same year & was taken under the Prohibitory Act. Most of the Property on board was Rebel Property.

Dr. Garden admits that if he had applied in time, the Loyal property would have been returned. But Mr. Powell, who was one of the owners, was too late of making application. He could

not insure the Property at Charlestown as they would not insure the Property of Loyalists. The value of the 1st Cargo was £600 Str., of the 2nd £250. Dr. Garden speaks to a Loss Mr. Pen. sustained by receiving payment of some Bonds in depreciated paper money. Upon all the bonds he says it amounted to £23,835 Cury. He was Attny. to Mr. Perenneau, he believes his Loyalty & attachment to Great Britain was firm & indisputable. Dr. Garden says that the Seven Bonds pd. to him amounted to £2300, but he cannot say how much the Loss was. Mr. Perenneau says it was £19,000. Dr. Garden says it could not be more than £14,000.

JAS. ED. POWELL :

(22). He speaks to the value of the Treasurer office, he has heard it estimated by many people at £1200 to £1500 pr. an. Stg. He had the half of it. He Knows of the Indigo shipped for Frantz, he thinks it was worth £250 Stg. It was an American Vessel, she belonged to the Island of Nantucket. She was taken on the Banks of Newfoundland & Condemned. There was a great deal of Property on Board which belonged to Rebels. He did lodge an appeal but did not prosecute from his inability to lay down £60 to answer the charges of the appeal.

ROBT. WM. POWELL, Esq. :

He Knows Mr. Perenneau, he & Dr. Garden were appointed by him his Attys. They shipped some Indigo for Mr. Perenneau

and has heard of its being taken. He speaks to both the Cargoes. were Consigned to Amsterdam, value £2620, but the whole did not belong to Mr. Pen. The 2nd Cargoe was sent to Frantz, valued at £737, one third of which was his. He & Dr. Garden sold Mr. Perenneau's furniture to buy this Indigo, they were induced to

send it on the faith of its being restored, the Paper produced signed by Mr. Lowndes & Mr. Pennman. Mr. Powell proves the hand writing of Mr. Pennman. He believes his father did appeal, but could not proceed for want of money. He says the reputed income of the Treasurer's office was £2000 pr. An., Mr. Pen. had half of it. He knows the whole of Mr. Perenuas Land-
ed property & values the Lott on which his house stood at £2500. He knows the small Lot on Broad Street & values it at £300 or 400, speaks of it before the troubles. He says the half Lot in Queen St. is worth £600 to £650 Strg.

(23).

He knows he left 3 Slaves in Charlestown, a Mother & two Daughters, he values them at £250 Strg.

JOHN HOPETON, Esq.:

Knew Mr. Perenneau very well, he was joint Treasu., it was Considered as a better office than Governor, but he had only half of it. It was his opinion worth £2000 pr. An. He knows Mr. Perenneau's Dwelling house & Considers it worth £2000 Strg. Mr. Pern. lived in it ever since he knew him. He knew the Lot on Broad Street, it came to him from his Brother, he thinks the

Buildings were of no value, but the Land worth £300 Str. He knows the Lot North side Queen Street, he values the whole of the Lot at £1000 or £1200 Str. the Buildings were not in very good repair. He had a Pew in St. Michael's Church worth £100. He remembers a Negro Woman with two Mullatto Daughters, worth 300 gs.

JOHN LEWAGE, Esq.:

He lived at C. Town & knew Mr. Perenneau very well, he was joint Treasurer which was worth about £450 pr. an. to him, the whole he thinks was worth £900 pr. an., exclusive of the money left in their hands, the other advantages £600 pr. an. He always looked upon Mr. Perenneau to be a very honest man & believes he was very Loyal because he refused to Conform to their Govnt. Being asked if he thinks the Interest of money in the Treasurer's hands a fair perquisite, he says always till lately it was thought fair.

(24).

ROBERT PERENNEAU, Esq.:

Being desired to give an acct. of the Emoluments of his office he mentions first 2½ pr. Cent. on all monies received or paid, to the best of his recollection there was no Commission on the Taxes, he estimates this at £500 pr an. 5 sh. for making Entries & 20 sh. for Clearing all ships, the Interest of money in their hands

was £1000 at least. He believes the Commission money was £500 pr. an, the Clearance of Ships £400 pr. an., the Emoluments of the office independent of interest were £800 pr. an. At the time he refused to obey the orders of the Assembly many people came to him, if he would obey their orders he might retain their money in his hands, if not they would make him acct. for the

Interest. This was in 1771 & was occasioned by a dispute twixt the Govnr. & Assembly. It happened during the King's Govnt. but no reform was made.

Decision—

The Board are of opinion that Mr. Henry Peronneau is a Zealous & meritorious Loyalist. House & Lott on the West side of the Meeting house in Charlestown—

(25).	The Board values at	£2000	Sterg.
	A Lott on the South side Broad Street, they		
	value at	250	
	Half a Lott North side Queen Street they		
	value at	500	
	A Pew in the Parish Church	100	
	3 Slaves at... ..	180	

$\frac{1}{2}$ of the office Treasurer of the Province £400 pr. an. allowance, £200 pr. an. from the Treasury.

N.B.—Since the case has been decided Mr. Peronneau has informed the Board that his Property is restored to him.

1784.
2nd March.

1155. Case RICHD. WILSON.

He is a native of Ireland. He served all last War in the 22nd Regt. In 1775 & 1776 he was Lt. of Fort Johnstone in N. Carolina, in 1775 he received an order to dismantle the Fort, which was done accordingly. Produces his Commission signed by Govr. Marten.

(25). In 1775 Gen. Gage gave him the Commission of Lt. of Royal Fencibles, he Continued so until July, 1782, Commission produced. After the last War he settled as a Planter & Continued as such until 1771. When the troubles breaking out he joined Gen. Tryon & in 1773 he was made Lt. of Ft. Johnstone. He produces a Warrant dated July, 1772, from Major Bruce ordering him to raise a Compy. of Loyal Americans & was afterwards made Capt. of it as appears by a Commission signed by Sir Guy Carleton in 1783.

He expects half pay but as yet has received none. The Regt. was reduced the 24th Octr., 1783.

Property—Previous to the troubles he was possessed of property in Lock Woods folly in the County of Brunswick. Produces a paper signed by Govr. Tryon by which it appears that he had 200 acres in that situation in the year 1770. He says that he had a Grant for it which Cost £4 or £5 Cury., he never lived on this Plantation. No part of it was Cultivated, he was at no Expense about it.

He had two Lotts in the Town of Brunswick he got by his Wife whom he married in 1767. He refused 100 gs. for the Land on Lock Woods folly, he thinks he could have sold it for £200 Cury.

His Wife is dead but he had 4 Children by her. The Lots were Cultivated & were valuable, she had them by deed from her Father—after her marriage. She died in 1776. It was given to her & her Heirs. His wife was not mentioned & all the Children are dead, it was left to his Wife's Brother failing her heirs.

He had a Plantation in Mecklenburg Coty., N. Carolina, 300 acres. He got this in 1771 from his Wife's father, he gave him no deed. He does not press this, he is not able to put any value on it. He holds no more Landed property in the Province.

(27).

He built a House at Ft. Johnstone & was assured by Govr. Collet that he might sell it, or should be repaid the Expenses. He built it in 1773 & it Cost him 500 Cury., likewise £30 Cury. for Stables. He lost three Saddle Horses which he values at £35 the 3, a Cow & Calf £5 Cury., a large Canoe £7 Cry., a quantity of lumber, Garden fences, &c., he values at £55, he lost all these articles at the destruction of Ft. Johnstone, the Estimate is signed by Collet. He lost 24 new Saddles in the Fort, they were given him for a debt, he values them at £60.

Has no allowance from the Treasury, as he expects half pay he thout it wrong to apply.

GOVR. MARTEN, Sworn:

Knows very little of the Claimant, he was appointed by desire of Govr. Collet Lt. of the Fort. It was a mere Provincial appointment. There was no ground for this appointment on the Establishment. He believes him Loyal, he had no pay as Lt., he inhabited a new house within the Fort. He has heard Capt. Collet speak well of him.

JOHN STEPHENS:

He was Purser of the Cruizer Sloop in Cape Fear River. He was at Fort Johnstone when it was dismantled in 1775. Mr. Wilson was Dr. of the Fort, he bore a good Character & he believes he was Loyal. He knows the House he lived in, he was there at the time he was building & altering it. Knows nothing of the Gover's. Assurances to repay the Expense on it that it was Considered as the King's House. It was called Mr. Wilson's House & might Cost him £200 S., it was decently furnished. He had saddle horses & a Cow, understood from himself & from other people that he had Property in Brunswick. As soon as they left the Fort the House was burnt & Every thing destroyed by the Rebels.

(28).

Decision—

The Board are of the opinion that Richd. Wilson is a Loyalist.

He built a House for the Convenience of the Fort

which they value at	£200.0.0
Furniture, Horses, &c	100.0.0

1784.
2nd March.

1156. Case FRANCES GREEN, Esq.

The Memorial being read which is a very long one, he swears to the truth of the facts therein set forth. He proceeds to produce his vouchers to prove it.

A Letter from Gen. Gage to Govr. Turnbull of Connecticut, stating that in Consequence of his Loyalty he had been violently attacked & ill treated, to this an evasive answer was received.

(29). A Boston Gazette dateu July, 1774, by which it appears that the Americans Considered him as an Enemy & treated him very ill, the particulars of which are recited. A Certificate from Sir Wm. Howe speaking highly of Mr. Green's Character, Loyally & Property from report dated in 1782. A Commission from Sir Wm Howe in 1775 by which Mr. Green is appointed Capt. of an Associated Company of Loyalists & orders of the same date to take charge of a certain district & to order Arms, &c., &c.

Certificates from Gen. Gage, Govr. Wentworth, &c., to the Loyalty & services of Gen. Green. Certificate from Lt. Col. Hamilton who Commanded the 59th Regt. at Boston in 1774 & 1775 to Mr. Green's good behaviour with the Army last War.

From the Commander in Chief in Nova Scotia in 1776 that Mr. Green was appointed a Magistrate in 1776.

Proclamation by Gr. Tryon in 1778 by which Letters of Mar-

que were granted to Loyal Subjects. Certificate from Govr. Franklyn to Zealous & Active Loyalty. Col. Balfour & Mr. Fisher to the same purpose.

He never received any pay or advantage during the Rebellion.

He fitted out a Vessel in 1778 which was of great use to the Army by giving material intelligence of the French fleet.

Mr. Green received £100 pr. an. from the Treasury from 1780 which was afterwards increased by Messrs. Wilmot & Coke to £150 on acct. of his Loyalty & Services.

His Property has been Confiscated & his name is in several Acts.

(30). House, Lands, &c., in Pomfret, Connecticut. He bought this of Abel Clark. Produces a Conveyance from Abel Clark to Eliza, his Wife, for £300 Lawful money. He believes there were 10 or 12 acres, Bought of Josiah Warner in December, 1772. Consideration in the deed £52.2 sh. Lawful. It Contained 30 acres or there about, he laid out nothing on it & believes it was a Lott of Woodland.

Lands in Heborn. Taken under an Execution in 1772, the owner was indebted to him in the sum of £100, the Land. 26 acres, was set off to pay his debt & Conveyed to him by the Sheriff, the Debt & Costs was £103.12.10, this was uncultivated & is in the hands of Mr. Huntingdon, late President of Congress, who was his Atty. in that Country. A Letter read from Mr. Peters in

which the whole matter is recited.

Lands in Great Barrington bought in 1773 of John Harvey, the Consideration in £50 Cury., it is Cultivated.

Lands in Parrys Town, New Hampshire, among several Proprietors share 300 acres or there about. Produces a Deed of Exchange with his Br. It seems to have been done for their mutual Convenience. It is not Cultivated, but he thinks it more valuable on that acct. He values this Lot at 40 sh. pr. acre, the Lands he gave in Exchange were worth £300, they Lay near Halifax, they were uncultivated, but part was salt meadow.

Lands in Stevens Town, New Hamps.

These were left to him by his uncle, he produces a Copy of the Will, 240 acres, these are likewise part of an original proprietors right & are under the same advantageous Circumstances. The Copy of the Will is not an authentic one, but he swears he was entitled to this under his uncle's Will & that he had been in Possession from the time he was 7 years old. He values the lands at 40 Sh. pr. acre.

(31).

Lands near Pessody's River, 2032 acres with a Public road through it as per Grant under the Seal of the Province of New Hamps., signed by Govr. Wentworth in 1774, this was given as share as Lt. last War. The Condition was 1st to make a road thro' it, which has been done & Cost him £30. Had no limit to settle. Values this at 20 Sh. pr. acre.

He had Pew in the Church in Brattle Street, Boston, he paid March 3.

£44 for it & layed out £20.

Mr. Green Produces letters from N. Hamps. in which it is said that the great part of his property is not sold & expressing a distant hope that it may be restored.

Personal Property—He had a Ship Building at Wells to the East ward of Portsmouth, the person who was building the Ship owed him £620 & he agreed to take the Ship for the debt. After he came away he understood that his Atty. took the ship in the state she was in for the debt, by which Compromise he lost £400. The person who was building the ship was not a Loyalist.

His Agent made the Compromise without his Consent, this is included in his list of debts.

Furniture lost at Boston to the amount of £100.

(32).

Claims Debts to the amount of £5464.14.9, but his Agent has received some & he cannot say but he may have received more.

He owes £1000 Currency to different persons in America. Produces a Bond to show that he owes £2000 to Messrs. Lane & Fraser & about £1400 to the Widow of Mr. Hayley, for which he has given & is liable.

He claims £4099.8.5 for his share of the Ship Tryon, he had one third of that Ship. She was Worth £8000 & in her different Cruizes she did great service to Govnt., he swears he was half owner of her.

He has served as a Volunteer upon many occasions & has served this Country with his Pen as well as with his Person.

These two Circumstances are not mentioned in the Memorial

REYD. MR. PETERS :

He knew Mr. Green in 1774. He says he sold the land by Execution but never got the money, the reason assigned was that he had signed an address to Govr. Hutchinson. They seized Mr. Green & treated him very ill. He had a Conversation afterwards with the Rebel Governor who said they had treated him very properly, this violence prevented his receiving the £100, so that he lost from his attachment to this Country.

He found him a Loyalist & an out Law when he came to Boston the Septr. following. He knows nothing of his Lands, the note was for £100 & there was Interest due.

(33). When the Witness was at Boston, which was only for three weeks, Mr. Green was very active. He believes he was in the Association & in the Militia, has heard that the House in which Mr. Green was a Partner was in great business & good Credit.

Decision—

The Board is of opinion that the Claimant, Francis Green, Esq., is a Loyalist.

Lands near Pebody's River, New Hamps., allow Expense of making a road & of a Grant, £40.

An Allowance from the Treasury of £150 pr. an.

1784.
6th March.

1157. Case THOMAS ROGERS.

(34). Is a native of Ireland. He went in 1772 to Maryland, in 1774 he went to South Carolina & was settled at the Commencement of the troubles in Craven County. He carried out £150 in Linin Cloth. He took arms in 1775. Majesty he associated under Colonel Fletcher with many other Loyalists soon after they fought the Rebels at Ninety Six. He was taken prisoner at Lindley Fort, in 1776. He was brought to tryal in the fall of this year & sentenced to death. Two or three men hanged, he was reprimed. He never took the oath, but went & lived with his Brother & remained quiet until Charlestown was taken, when he joined Major Ferguson. He remained in his Majesty's service until 1781, when he came home. He never was more than Sergt. in the army & never received any pay. He has £20 pr. an. from the Treasury.

His certificates are all at the Treasury. He has Witnesses to speak for his Loyalty.

300 acres North side of Tyger River, Ninety Six district. He has no papers or deeds. He was plundered of them all. He bought these Lands of Andrew Thomson in 1774 & gave 17Sh. Stg. pr. acre for it, part in cash part in cattle, £22 in money & 7 cattle. He had not time to cultivate any part of it.

150 acres on Jennings Creek, Ninety Six District. He bought these in 1776 from Enoch Loyd. He gave 20sh, pr. acre Vir. curcy.

for it, but had only paid 18gs. A Horse worth £120 currency. 3 Cows & Calves. 18 or 20 acres were cultivated. The Rebels have it in Possession, but cannot say it is sold or not. One Alexander lived upon this.

He had Two Horses, they were taken soon after Col. Fergusons defeat. He had three mares, 25 Cows & heifers, 4 fat Hogs, 4 sheep, 4 Lambs, a Rifle gun & Pouch, wearing apparell value £12 & a Loom.

States debts to the amount of £10 & only owed six dollars.

COLONEL GIBBS.

Has known Thos. Rogers since 1774. He then lived at Ninety Six district. He thinks he had been a very true Loyalist as far as his understanding goes. He first took up arms with Col. Gibbs & persevered with him the whole war. He was in many actions & was an excellent soldier. He has heard that he was taken Prisoner. He understood that he bought a Plantation from And. Thomson, it was within 4 miles of Mr. Gibbs mother, it was good Land, but uncultivated. He thinks in 1774 these lands would have sold for 15sh. pr. acre. He believes Mr. Rogers to be a very honest man. He knows 150 acres he possessed before the War. Thinks it worth 15sh. pr. acre. Does not know that it is confiscated, but is satisfied he can never retain it. He had some horses & Cattle but cannot say the number, he thinks in 1774 he might be worth £3 or 400 Stg.

(35).

SAML. GREATOREX.

He knew the Claimant in 1780. He had seen him before, but did not know him until 1780. He knows him to be well attached to the british Govert. He has been in several actions with him when Rogers behaved very well. He knows nothing of his Property, but of one horse. He has often heard in America that he had two Plantations & some stock. He thinks the horse was worth £15.5. He did not know that he lost this horse, only that he had him.

The Claimant Thos. Rogers called in, he adheres to the 17sh being Sterling.

Decision.

The Board are of the opinion that the Claimant is a zealous & active Loyalist.

300 acres on the North side of Tyger, they value at £50.

150 acres on Jemms Creek, they value at £40.

Personal Property at £60.

States debts due him in America £40.

He has an allowance of £20 pr. an.

(36).

1158. Case ALEXR. STENHOUSE.

1784,
6th March

Dr. Stenhouse went from Scotland to America in 1736 & settled on his own acct. in 1759, in 1764 he came to the Town of Baltimore & remained there until 1776, when he practiced Physick. He always supported the King's cause. He could not take one active part being so much engaged in business. He was called upon by the Rebels to take arms & desired by his Customers to take their part, but constantly refused, by which conduct he was

deprived of the exercise of his Profession & treated with contempt

by his former friends. In April 1776 he left Baltimore & went to Philadelphia with a view to go to New York, but not being able to get there, he came in a Vessel to Lisbon & Landed in Engd. in July, 1776. He never was Imprisoned. He lost some Property but makes no claim for it, but is advised by the board to make a claim for all his Losses, not being prepared with an acct. of these Losses he is indulged with a future hearing.

1784.
8th March.

1159. Case THOS. MILLER.

(37).

He is a native of New Jersey. In the summer 1775 when resident at New York as a merch. he was called upon to sign the association & being apprehensive of experiencing similar ill treatment with others, he returned to Long Island & exerted himself in influencing the Country to his Majesty's service & succeeded in getting material intelligence & supplies of Provisions to the King's Troops & ships. In July 1776 the committee received accts. by some Deserters of the Claimts. zealous attachment to the British Govt. He was proscribed & advertised, he says upon his getting one of the advertisements he thought it prudent to conceal himself in Queens County until the arrival of Gen. Howe. In August Gen. Howe appointed him to conduct the Two Brigades under Major Gen. Grant, in Oct. following his health grew very bad & he came to Engd. He returned in Decmr. 1777 to Long Island, when he was appointed by Gen. Tryon, to settle the disputes among

the Refugees who were put on Rebel Estates & the families which were left behind. He came to Engd. in 1780 & was allowed £80 pr. an.

Certificates to Loyalty & Exertions in favour of Gt. Britain from Govr. Tryon & Major Gen. Grant.

Property—Quarter Part of a House in New Brunswick, Mr. Kemble, Mr. Evans & Mr. French had the other part. He says that all his Books & papers were destroyed by the New England Soldiers who made a Barrack of his house. This Property was purchased of a Mr. Lyne about the year 1764 for £250 N.Y. Curcy. They added Buildings which cost £500 N.Y. Curcy. It was a lease about 60 years to run, when the claimt. quitted the Country. He values his share at £150 Curcy. It was rented at £47 pr. an. He estimated the value in the rent & Interest on the money at 7 pr. cent.

(38).

Six rights of Land in the Township of Milton, taken up under the Province of New Hamps. in 1763. Say they were originally granted by Gov. Wentworth to upwards of 70 persons. This is now part of Vermont. The rights which fell to the Claimt. were about 330 acres. Produces an Authentic Copy for the Receipt for the said Lands from Messrs. Franklyn & Underhill. Until 1776 no improvements were made. When about 40 acres of meadow were cleared by some German families who had settled there without leave in 1768. He gave a Lease to three of these Germans, of the whole 6 tracts for 12 or 15 years. He says the expenses of surveying, &c., amounted to £200 Curcy. They were to allow him no rent.

He values the 1980 acres at 20Sh. pr. acre. Says he has desired his Br. who now lives in New York to claim these rights of the State of Vermont.

One 8th part of 17280 acres in W. Florida now in the Possession of the Spaniards valued at £252 Stg.

1000 acres on the River Mobile now by the treaty in the Province of Georgia, valued at £1800 Stg.

200 acres at £5 pr. acre. 800 at 20Sh. pr. acre.

Claims £63 Curcy for Negroe hire, horse hire & boat hire in the service of Govt. in 1775 & 1776.

Book debts to the amount of £4570 Curcy.

(39).

He owed £6 or 800 S. at New York.

JOHN BLACKBURN mercht. in London.

Was acquainted with the Claimt. some years ago in London. He knew him in 1768 & 1774, when he commanded a mercht. ship & was always consigned to his care. The claimt. went out to New York with Gen. Tryon in 1775, with the intention of fixing there. He kept a store there during the time he traded to London.

Knows nothing of his Landed Property.

WM. DAVIS.

Has known Mr. Millar upwards of 20 years, both as a mercht. & Master of a Ship. He kept a store in 1762 or 1763. He came to Engd. & went out with Gen. Tryon. He believes that he was always much attached to the cause of Gt. Britian. Knows nothing of his Landed Property only has heard that he had some in Florida.

THE REVd. SAML. SEABURY.

Speaks to the six rights Land. Does not know how the Claimant came possessed of them. He has known Mr. Millar 30 years, always considered him to be a staunch Loyalist.

LT. COL. WM. JOHNSON.

He knew the Claimt. in 1768 or 69. Says that he was possessed of Lands in the River Mobile, but cannot speak to particulars. The value of Land Consisted in their goodness & situation.

ED. BUSH WEGG, Esq.

Knew the claimt. in 1764. He heard of his buying a 6th or 8th of a large tract in W. Florida.

(40).

ROBERT FARMER.

Resided in 1779 & 80 on the Claimts. Plantation in W. Florida says there was 1000 acres, it is now by the Treaty in Georgia. There were 400 acres cleared, which he values at £5 S. pr. acre. 600 acres uncultivated, he values at 20sh. pr. acre.

THOS. MILLER.

Says he has heard of the $\frac{1}{4}$ part of the house being Confiscated.

SAM'L. KIMBLE.

Had a fourth share of the House it was bought in 1763 & cost £200 curcy.

Decision.

The Board are of the opinion that the Claimt. Thos. Millar is a Zealous & active Loyalist & rendered services to Govnt.

He was possessed of $\frac{1}{4}$ share of a House in New Brunswick which they value at £84.10sh.

He has an allowance of £80 pr. an. from Treasury.

1st November.
1786.

Six in Miltown Township, disallowed as it appears within the state of Vermont.

States Debts to the amount of £4570 curcy.

He owed £600 or £800 S. at New York.

1784.
8th March.

1160. Case ROBT. COOPER.

Is a native of America. He was born in Prince Fredk. Parish, George Town, South Carolina in 1775. He was at School in 1777. He came into the Possession of a Property by the Death of his Father who died in 1774. In 1779 he went to the House of a Loyalist, Mr. Coulson in N. Carolina. He left his own Plantation to avoid doing duty with the Americans. Says he was under the necessity of serving with them for 2 months out of fear. They never desired him to take the oath, in June 1780, he joined a detachment under Major McArthur at the Cherans & Continued to serve as a Militiaman until the Evacuation of Charlestown. He served as Clerk in the Engineers Department for 10 months. He produces a Certificate of this from Col. Monereof.

(41).

Certificates also to his Loyalty from Ld. Cornwallis, Col. Gibbs, &c.

Property—

550 acres of Land on Blackennings Swamp, they were left to him by his father in 1774. He believes his father purchased the Plantation, but does not know what he gave for it. Says his Brother is in America & lives on a Plantation, left to him by his Father. Says his Brother was a Rebel. He values the 550 acres at 25sh. pr. acre. There were about 40 acres Cultivatd. He was offered 4 Negroes for it in 1779. The Negroes were worth £40 or 50 pr. Head.

He had 32 Head of Cattle on his Plantation, which he valued at £3 pr. head.

45 Head Hogs, he values at 45sh. each.

(42).

2 Negroes, one he hired to a man when he quitted his Plantation, the other came to him at Charlestown in 1781 & he hired him for 9d. pr. diem, to the Engineers Depart. He says he lost him, he believes he went to the Rebels.

COL. GIBBS.

Knew Mr. Cooper in 1781 at Charlestown. He was then in the Engineers Department & had negroes under his care. Says he

has heard the Claimt. say that he had been with the Americans before the British took Charlestown.

Imagines that he had been in action agst. the British. He had a sister married to Mr. Coulson a Loyalist in N. Car. Colonel Gibbs thinks he advised to leave the Americans & to join the British.

He says the Claimts. Father died in 1782. He saw a copy of his will in the office at C. Town in 1782, by which the Claimt. was left 550 acres of Land Black. Swamp besides some Stock

for his Life, does not know the land but has heard in England that there were Indigo Valts on it.

He knows that the Claimt. had Negroes at Charlestown. Has known him have 8 exclusive of one seduced from him in Charlestown by a Rebel. Says he thinks the Claimt. has not valued his Lands so high as he ought. Lands in that situation were worth 40sh. pr. acre. Does not know that the Claimts. Property has been Confiscated, he believes not.

COL. FORTUNE.

Has known Mr. Cooper since 1781. At the Congress at the time he was a Volunteer with the British Troops. He understood at that time that he was a young man who had a Property at G. Town. He also knew him at Charlestown, when he served as an overseer in the Engineers Department. Since he came to Engd. he has heard of the Claimts. having served with the Rebels. He says the Claimt's Brother was a Rebel & pressed him to return, but he refused. Says that he believes that the Claimt. during the time that he was with the British Troops, was well attached to the cause of Great Britian. He has heard Col. Gibbs say that he had not half valued his Lands. Believes when he was with the Americans he served in his Brothers Company.

(43).

ANDREW DEVAUX.

Knew the Claimt. in 1781 & had heard of his serving with the British before he came to Charlestown. He never heard the

Claimt. say that he served with the Rebels.

He heard that his Father left him a Tract of Land some Cattle & some Hogs.

He was on the Plantation in 1781, their were Indigo Valts on it. It was not then Confiscated.

Decision.

The Claimt. is a Loyalist.

He was possessed of 550 acres of Land value £450.

38 Head of Cattle £38. A Negroe £45.

1161. Case GRAY HARRISON, Esq.

1784,
9th March.

One of his Majestys Council & late Treasurer of the Province of Massachusetts Bay.

(44).

Is a Native of Boston & has lived there most part of his Life. He was a Mercht. there many years ago. Has been Treasurer of

the Province since 1753. As soon as the Tea was destroyed he endeavoured to prevail on the People to make Compensation for it. When Gen. Gage arrived he accepted of the office of one of the New Council, this was in 1774. He staid at Boston in the Executive of his business, until Gen. Howe quitted it. Went to Halifax & from thence to Engd. in 1776. In the latter end of 1774 he published a Pamphlet entitled "the Two Congress's Cut up."

Property—

Three Houses in Cornhill, Boston. He bought them of Charles Kelly in 1764, produces the Deed. Consideration £1016, besides

the sum of £600 due to him. He laid out about £150 on these houses. Produces his books by which it appears that he pd. in the year 1765 £1533.14 for these houses. Produces a Certificate of the sale of these houses in 1779 for £35.600 Currency, which he Estimates at £2000, he would not have taken that for them. They were worth £2000 before the troubles. He let them for £112 S. pr. an. He says he thinks them well worth £2000 Stg. before the troubles.

(45). Three Houses in Boston which he was put into legal Possession of by Judgement of Court, which he recovered agst. John Hancock, Esq. Hancock has since been put into Possession by an act of the Province. Hancock owed him £956.16. He values the houses at £1875 Stg.

10th March.

Two Houses in Westerly street. Produces the Conveyance, dated 1st Jany. 1757. Whereby John Adam as administer for Jacob Parker conveys to Mr. Gray in consider of £333.6.8. Lawful a Messuage & Tenement in the West part of Boston in Fee. This Tenement was divided into two Lotts which he let for 40 Sh. pr. acre in 1763. He laid out £50 curcy & mon. He values the two Tenements at £600 curcy. They were worth that sum in 1774. These Houses are now in the Possession of his Son in Law. Who writes him that they may be sold & therefore desires to have a deed for them. Says that he Americans found his Will by which he had devised the houses to Eliz his Daughter & wife of Saml. Allen Otis for Life & his children. They have therefore permitted

Mr. Otis to remain in it, but he writes that he apprehends it will be sold. Mr. Otis has taken part with the Americans & does not doubt his keeping Possession of the Houses, he therefore does not claim them as a Loss.

(46). A Tract of Land in Colchester. Produces the Deed from John Denny in Consider of £100 Lawful money, dated July, 1766, 23 acres, with buildings, he does not know if there was any cultivation or what buildings. He says the hurry of his public business did not allow him to attend to private concerns. He values them at £75 Stg. the money he gave.

500 acres good land in Hamps. He came possessed of them in 1770. A mortgage Bond, Princp. & Interest Assigned to him by Rich. Grindley. He received judgement on it & was put in Possession of the Land. Produces his book by which it appears he pd. that sum for it. He never received any benefit, nor does

he know that any part of the tract was cultivated. He was offered £400 Cury. for it. In 1774 he would not have taken less than £400 Stg.

By an act of New Hamp. in 1782 the Estates of all those who had joined the British are confiscated.

A Right & Share of land in New Boston Conveyance, 2nd June 1767 from Wm. Story. Consider £40 Lawful. He believes it contained 300 acres, does not know if any part was cultivated, it is valued at £30 Stg. He makes a claim for 8 years rent of his

House at £232.10 Stg. pr. an. £1860.

Office of Treasurer & Receiver worth pr. an.

Treasurer	£200
Extraordinaries	150
House & Carts	50
Advantage on cash in hand	100
	<hr/> £500

Furniture Lost. £75.

Horse £40. Chaise £35.

Seven 9 pounders, 4 three pounders, he values them at £207.

States Debts, Princip. & Interest £2336.8.3.

He owes nothing in America. No Incumbrance on his Estate.

(47).

He receives £200 pr. an. from 1776. He had £200 given in advance on his arrival in July 1776.

COL. JOHN CHANDLER.

He first knew the Claimt. in 1752. Always esteemed him a Loyalist. He never heard any circumstance in his conduct to be of a different opinion. He was very zealous in endeavouring to prevail in the Public to pay for the Tea. Speaks of the Pamphlet Mr. Gray published. On every occasion he showed great attachment to Great Britain. The office of Treasurer he thinks was worth annual allowance £200 Cury. to £250. Extras £100 to £150. House & firing £66. Advantage by money £600 pr. an. He cannot speak with certainty of Mr. Grays Property.

COL. WILLARD.

He knows the Brick houses in Cornhill. They were reputed to be Mr. Grays, cannot value them. Knew the 500 acres in Peterborough. They were uncultivated & there were no buildings on the tract. The neighbourhood has well improved. He values them at 20 Sh. pr. acre one with another. It was good land close to the Town.

He sold lands for Mr. Flucker, Mr. Oliver & Mr. Brown, contiguous to Mr. Grays at 20 Sh. pr. acre. He sold them in Lots of 100 acres. He thinks he could have sold the 500 acres in one Lot for £500 Stg. Mr. Gray did not wish to sell this Tract. He has sold land in this district at 40 Sh. pr. acre, the value raised by situation.

(48)

WM. PERRY, late a Mercht. in Boston.

He went in 1774 with Mr. Grass Son to view the 500 acres, the son took Possession of them for his father, it was a valuable

tract. He knew Mr. Gray had houses in Boston, but can't value them. He says some of the Lands was Cultivated, some reason.

1784.
11th March.

1162. Case SAMUEL GREATOREX.

He is a native of England, went to America in 1769, he settled in Rockingham County in 1770 & remained there until the Rebellion. He kept a Store.

In 1775 he was one of 400 Who Associated & Mr. John Davis was appointed to Command them. He Continued with them until

1780, during which time they were Employed, but one of their number having informed on Col. Smith, of the Americans, that they had associated for the defence of the british Govert. Eleven of them were taken up, 4 were hanged in Oct., 1780. He had information that the Rebel Constable had orders to take him up, upon which he fled to 96 S. Car. He had been three times examined by Col. Smith before the Association was known of. He says he is sure he would have been hanged had he not made his escape. He joined Col. Tarleton, 1st Jany., 1781.

(49)

Was with the Kings Troops a fortnight after the Battle of Cowpers. Served with a great number of Loyalists. He joined Ld. Cornwallis the next day. He was at the Battle of Guildford & was frequently employed by Ld. Cornwallis as a spy & to carry despatches. After Guildford he & a Mr. Lancaster carried Ld. Cornwallis Despatches to Ld. Rawden at Camden, they were afterwards sent by Ld. Rawden to Col. Balfour at Charlestown with dispatches, he remained at C. Town until the Evacuation.

Certificates from Ld. Rawden, Ld. Cornwallis & Col. Conger. to Loyalty.

He was Waggon master to the Barracks. Majr. Gens. department for 3 months & received a dollar pr. day. He & a Mr. Sharpless carried out to America £500 worth of goods. Mr. Sharpless died & left him the share of goods.

Property—

400 acres of Land on the Potomack, he gave deer skins for them in 1778, to the value of 10sh. pr. acre, if he had paid for the Land in money he could not have got it for less than 9sh. pr. acre. 50 acres were cleared, he cleared 5 acres himself.

There were two small houses on it, he built a store, which with the clearing the 5 acres cost him £10 Virg. Curcy. Values them at 10sh. pr. acre.

600 Deer Skins, swears they cost him 7sh. 6d. to 8sh. each.

200 Fur Skins, he values at 3sh. each.

A ton of Butter & a great many other articles an acct. given in amting to £1230.11.9 Stg. Exclusive of the 400 acres of Land.

(50)

He has £30 pr. an. from the Treasury from Mid Summer 1783. Does not know if his Property is Confiscated.

JOHN OLIVE.

Is an Englishman, he lived in Fredtown as a servt. to Mr. Smith in 1779 & 80. Greatorex bought deer Skins, Butter & Cheese to sell again.

COLONEL FORTUNE.

Knew Claimt. in S. Carolina in summer 1781. He was an Assistant to Mr. Lancaster the Waggon Master. He knew that he had Rum, Sugar & money about him. He came to C. Town after the battle of Guilford. He had a Crop of Corn on Jas Island at the Evacuation. Thinks the Crop & Stock on Jas Island was worth £600, but he had a Partner Dill a great Rebel who held half the Concern.

In Midsummer last he applied to Col. Fortune to draw out his Memorial. He drew out the original from his own mouth, he then told him there were 600 Deer Skins, but nothing passed as to the value more than as those Skins vary in price, they were charged in the rough at £150. Don't recollect them to have heard that they were Patron Skins. He didn't recollect what the Claimt. said to him about the Loss of Money. He had the Original Schedule of the Claimts. Losses before him when he drew out the Memr. Don't recollect anything being said of Debts.

(51).

He was applied to by the Claimt. in Oct. to draw out the second Memr. & Schedule the original one was left with him at that time.

Mr. Greatrex named the prices to the several articles as the Witness wrote them down. When they spoke of the Deer Skins the Claimt. said he had 600 Patton Deer about 10sh. each. Thinks he made some observation of the value being put down in the former Schedule at £150 & at £300 in the latter. Recollects that the whole of the charge in the first Schedule was £1400. Something passed about the Depreciation of money, but don't recollect if anything passed as to Debts, don't recollect if they were included at that time.

John Martin was at the Claimts. House in 1776, on Potomack River. He believed he had been some years there in Possession: He says the Claimt. kept several Pack horses.

March 22.

Decision.

The Board are of the opinion that the Claimt. Samuel Greatorex is a Zealous & active Loyalist.

Allow him £500 for Deer Skins & Stores.

He has an allowance of £30 pr. an.

1163. Case JOHN BROOKS.

1784.
March 15th.

Is a native of England. He went to Quebec in 1774 as a private Agent to Govr. Skim, who was then in England, but he had a large Landed Property in the Province of New York, at a Place called Skimborough. He arrived there in June or July 1774 & continued in the Execution of his business until May 1775. Says that the Gover. Sen., Major Skim lived in the house with him. That he had frequently declared his disapprobation of the measure carrying on to a Mr. Danl. Tucker, who used to assist at the house & who he has reason to think was a spy.

(52).

(53). On the 8th of May, he & the Major were taken Prisoners by a Party of Americans from New England, also the grs. Two Daughters & their aunt. The Ladies were Conducted to Salisbury, New England about 100 miles from Skimsborough, when they were left under the care of a Genl. & the Claimt. was carried to Hartford, New England. He remained there on Parole with the Major about a fortnight, When he went to Salisbury & had leave to return with the Ladies to S. borough under the care of Two American officers, A Capt. Biddle & Sheriden. Remained there until Sept., 1775, during which time he was under constant apprehension from the dislike the people had to him & was obliged to go to Philadelphia and apply to Mr. Jay to get some order from Congress to prevent his being any more molested, but notwithstanding this he still continued to be insulted & then from Skimborough he went in quest of intelligence to Albany then went to Philadelphia & formed a friendly connxion with a Dr. Kearsley a Zealous Loyalist. He was taken Prisonr. in Philadelphia, 8th Oct. 1775, in consequence of he & Dr. Kearsley being suspected of giving information. Committed to Lancaster Gaol & kept there 725 days. Dr. Kearsley was also taken up & kept much longer in Gaol. This gent. died at Carlisle the day after he was permitted to come out on acct. of his ill state of health. The Claimt. made his escape 3rd. Oct. 1777. Says that during his Confinement he was treated in a most rigorous manner, not suffered the use of Pen Ink or Paper or to have conversation with any person whatever. After making his escape he went to Philadelphia then in Possession of the British & presented himself to Sir Wm. Howe, who after hearing his story asked him if he would raise a Compy., when he said he could not for want of money, Sir Wm. Howe then ordered him to be paid 10gs. He staid at Philadelphia till the 10th Decr., when he ob-

(54). tained Sir Wm. Howes pass to go to New York. He got to New York 22nd Decmr., when on his arrival he found himself in great distress, but fortunately he secured great assistance from a Mr. Chamin the Commissary who knew his family & connections. 3rd May 1778 he got a Wart. as Capt. from Col. Emerick at N. York to raise his 2nd Troop of Light Dragoons & went to Philadelphia to Recruit, he got 14 men, but the Evacuation happening at that time, he returned with the army to New York, after having put his men on board a Transport on his arrival at New York to the Agent, when he raised 5 more. Says he did not receive anything for raising those men. Remained in an inactive state till the 20th, Novr., 1778, when he came to Engd. He received as Capt. Pay £9.7sh. Stg., it was only two months Pay & that he did not receive more as the Troop was not completed. He arrived in London, Feby., 1779, and presented a Memr. to the Treasury stating his sufferings. He obtained a letter from Mr. Robinson to the Commander in Chief, New York. The Treasury ordered him £50 for Passage Money, Septr. on applying for a greater assistance he got a Hundred more in Aug., 1780 & then went to New York in June 1781. He delivered the letter to Sir Hy. Clinton. Says he was detained from Sept. 1779 to Aug. 1780 soliciting the additional sum of £100 the 1st £50 not being enough to pay his debts. The

Letter from the Treasury which he took out was to recommend him to a Command in the army or in the Provincial Troops.

He did not succeed in this, but was appointed to receive 5sh. pr. diem from 25 July 1781 on the Refuges List, which he received till Decmr. 1782. When he embarked for England & had six months paid in advance.

Property—

Says he Lost Cloths & other articles as stated in his Schedule to the amount of £114.7.5. They were taken from him by the Rebels at Skimsborough. Was appointed D. Inspector of the Woods by Gen Skim the end of 1774. Understood he was to have received £100 pr. an. Was only six months in the employ.

States Losses £553.15.6 for sundry sums has drew on Persons while in Confinement & for his support from Decmr. 1777 to Decmr 1783 it cost £200 Stg.

(55).

GOVR. FRANKLYN.

16th March.

He knew the Claimt. in 1778, brought the Witness a letter from Gen. Skene, recommending the Claimt. to him as a Loyalist & as a man who had suffered in the Kings cause for any assistance he might stand in need of. The Witness recommended him to Sir Hy. Clinton. He does not know whether Sir Hy. did anything for him. He soon came to England. Govr. Franklyn says that the Claimt. carried out with him a letter of recommendation from the Treasury to Sir Hy. & had 5Sh. a day as a Loyalist. Does not know how long he received the allowance.

JOSEPH GALLOWAY.

Was not acquainted with the Claimt. till after he got out of Gaol in 1778. Heard of his being concerned with Dr. Kearsley in writing letters respecting the state of the Country to persons in England. Believes him to be an exceeding zealous Loyalist. Says that in 1778 or 1779 the Claimt. applied to him for a recommendation to Ld. North & thinks he received £150 on assurance that he would not more be troublesome to Govert. but then Mr. Galloway observes he expected to be provided for in the Military Line, in consequence of the Letter to Sir Hy. Clinton & which he did not succeed in.

ANDR. ALLAN, Esq. late Attoy. Gen. of Pensilvania & member of the Committee of Safety.

(56).

Says he never knew the Claimt. till he was apprehended in 1775 by a sett of People called the Committee of inspection of Correspondence and fearing that he might from the enraged State of the mob, be very illtreated he the Witness got him brought before the Committee of Safety to be examined & then by the resentment of the multitude was lessened. Says that Mr. Brooks was apprehended on acct. of his being concerned with others in holding a Correspondence with the People in England. Says that he is satisfied that Mr. Brooks was committed for his Loyalty to his King, that he was confined at Lancaster & is satisfied that he must

have suffered a great deal of hard usage during his confinement. Thinks he might have been Confined upwards of two years.

MILES SNOWDEN.

He has known Mr. Brooks since 1775. Knew him at Philadelphia for a month, he was an Agent to Govr. Gen. Skene. Says he was apprehended in consequence of some letters which were given to the Witness, addressed to Mrs. McCawley which enclosed others for Mr. Charles Jenkinson. Knows they were for him & their being put under cover to Mrs. McCawley was to prevent suspicion. Says the Claimt. was very long confined & has heard of his being very ill-treated & suffering very hard usage in Gaol.

(57).

GOVR. SKENE, late Gr. of Teconderago.

Says that in 1774 he agreed with Mr. Brooks of whom he had heard a very good character to take care of his Lands in America. Having got the appointmt. of Inspector of all Lands not Private Property within the Province of Quebec, as also of the Woods in 1764. Appointed Mr. Brooks his Deputy & meant to have allowed him £100 pr. an., as his Private Agent & Deputy Inspector. Thinks he would have well deserved £50 pr. an. as to Inspection. He speaks very highly of Mr. Brook's great zeal & attachment to the cause of Great Britain. He gave his promise to Mr. Brooks to appoint him Deputy-Inspector before he left England. The troubles prevented his giving Mr. Brooks a formall deputation Govr. Skene speaks very highly of Mr. B.'s Loyalty.

It was some time in 1774 that Mr. Brooks was settled in the

(58).

Witness's Estate, in July, 1775, when Govr. Skene was a Priar. Mr. Brooks at the risk of his life went to him to give an acct. of the Govrs. Daughters & family which had been driven from his House & offered his assistance to him. Says that at his desire Mr. Brooks employed himself in procuring Information which he knows he transmitted to Sir Wm. Howe & Gen. Gage. Knows of his being taken up at Phila. on acct. of his being concerned with Dr. Kennedy in transmitting intelligence from Philadelphia. Says that it was at his desire Mr. Brooks went to Phila. Can't speak particularly to Loss of Property, but was very well supplied with Cloths and used to dress genteely.

G. MCKAGE.

Knew the Claimt. in 1777 in Lancaster Gaol. Was in goal with him all the time which was 7 months. Says he heard the Goaler say something about the Claimt. being confined for taking part with the British. Never had an opportunity of speaking to him because he says Mr. Brooks was closely confined.

Decision.

The Board are of the opinion that the Claimt. John Brooks was an active & Zealous Loyalist & Suffered two years imprisonment thereby. Lost Clothes & other articles value £100.

Has received £150 from the Treasury & 5sh. pr. diem allowance as a Refugee at New York from 25th 1781 until June 1784, besides Cpts. half pay to the amount of £9.7.

1164. Case GEORGE THOMPSON.

1784.
March 16th

He is a native of Scotland. He went to Charlestown in 1772. Was there in 1775 as a Mercht. Was desired to sign the Association but refused doing it so they left him quiet until 1777. Says that a man of his name having signed the Association, he in order to avoid the better getting clear of the Americans when they pressed him to sign the Association pointed out his namesakes name by which means he avoided signing it. Afterwards when pressed to take the oaths he positively refused & told them he would rather lose his life than do so. Went from C. Town to Cape Francois & from thence to Jamaica. Came to Engd. Octr., 1777.

(59).

Received £100 pr. an., till he went out in 1780 to Charlestown to December 1782, when it was evacuated. Came to Engd. in Jany. 1(83, and is allowed £50 pr. an. by the Treasury.

Certificates from Ld. Wm. Campbell & Col. Balfour to Loyalty.

Property.

250 acres of Land in Craven County, purchased in June, 1775,

from Frances Comerelle for £130 Cur. But says the cost him £100 S. 15 acres Cleared. He never was upon them nor did he ever derive any benefit from them. Values them at £116 S.

1,000 acres bought of Wm. Miller. Produces Lease & release dated 29th Sep., 1774, whereby Wm. Miller in considr. of £700 Lawful sold Mr. Thompson this tract in Ninety Six & a Mr. Danl. Holmes lived on it. No advantage from it. There fifty acres Cleared but cannot value them, but says he has charged them in £300 Strg.

100 acres in Craven County. Produces Lease & release, dated 16th June, 1775, in consider of £100 Cury from Archd. Rich. Values this at £100 S. no Cultivation.

(60).

2,300 In S. Carl. 4 Grants in £1774 & 1775. No Cultivation. Values them at 6sh. pr. acre, £69 S. Says they cost him about £100 S.

No Incumbrance nor no Debts which would affect the Lands. He believes all his Lands have been Confiscated.

In March 1777 when he came away he had Debts due to him to the amount of £161.6. Says that he had a Store which was pulled down by the Rebels, which cost £42 S. & that his expenses in removing from C. Town to Cape Francois & then to Jamaica & Engd. amounted to £431.11. Says that he had Debts due him when obliged to quit C. Town at the Evacuation £309.10.11. These were debts due by the Rebels.

Says he had also Debts due him in 1777 £3,000 S., besides the £161.9, but his Books were destroyed. He cannot speak to the particulars.

DR. GARDEN.

Has known Mr. Thomson since 1774. Says that he was universally esteemed at C. Town & by his Conduct was very obnoxious to the Rebels. That he was distinguished by the name of a very principal Loyalist. That he was a shop keeper & dealt in the Grocery way.

THOS. HARPER.

(61) Says he was very well acquainted with Mr. Thomson, does not recollect the time he left C. Town. That he was settled as a store-keeper and appeared to be in good business. Knows nothing of his Landed Property nor of the destruction of the store. Always understood that he quitted Charles Town on acct. of his Loyalty.

Decision.

The Board are of the opinion that the Claimt. Mr. Thomson is a Loyalist.

250 acres in Craven County, they allow him £20.

250 acres in Craven County they allow him £20, which appears to have been the cost in 1775.

1,000 acres in Ninety Six. Value £100, the cost in 1774.

100 acres in Craven County, £15.

2,300 acres in S. Car. Grants allow expenses £25.

Store pulled down £20.

Has an allowance of £50 pr. an. from Treasury. it was reduced from £100.

1784.
17th March

1165. Case REV. WM. EDMONSTON.

(62) Is a native of England. Rector of the Parish of St. Thomas, Maryland, prior to the troubles. Says on the first breaking out of the troubles, when subscriptions were made for collecting Arms & Ammunition early in 1774, he exhorted his Parishoners to Continue their allegiance to the British Govnt. & circulated Pamphlets among them which had been written for the purpose of shewing them the evil intended by those who prevented violent measures. In December 1774 he was brought before the Committee & charged with having in his exhortations to the People told them that by taking the Oaths to the insurgents they were guilty of Treason agst. the King. Says they required him to sign a recantation of all he had said which he refused, but the paper being altered by some of his acquaintances prevented any ill usage by signing it in 1775.

When the Association Paper was going about a friend asked him if he meant to sign it, & if he did not that his House would be pulled down thereupon he left the place & his wife & family & embarked in Novr., 1775 in Engd.

Property.

500 or 600 acres in Cecil County. He had by his Father's Will in 1753, Copy produced. 250 acres Cleared. Values them at £1600 Strg. Would not have taken this sum for them before the troubles.

550 acres in Baltimore County, which he values at £1,100. This Property by an acct. of Assembly in 1782, which he produces was given to his Daughter the other to his Wife who are now in Possession. The last 550 acres he bought in 1772, pd. £1500 Cur. The improvmts. cost him £600 or 700 Curney. He cannot return to America. He has no other Property to state.

His Negroes & other matters having by virtue of the Act of Assembly given to his Wife & Daughter.

Produces the Appointment of Rector. Says his living was worth Communibus Annis £300 Strg., exclusive of surplice fees which were £75 pr. an. The latter were always increasing.

GEO. CHALMERS.

Was well acquainted with Mr. Edmonston. Confirms his being Rector & says he was very active in persuading his Parishoners to remain quiet particularly agst. Associating & delivered his sentiments on some occasion from the Pulpit. He believes he went so far as to have refused administering the Sacrament to many who had taken part agst. us. He persevered in his Loyalty until he was obliged to leave the Province.

His Living was worth £300 pr. an. including Surplus fees.

ROBT. ALEXANDER.

Knew the Claimant. Confirms what he said respecting his being brought before the Committees. Was very much respected & speaks highly of his Loyalty.

The Living was worth £270 Strg. Surplus Fees £50. The Witness was a member of the Committee who examined him in Decmr. 1774.

DR. STONEHOUSE.

Was well acquainted with the Claimt. Has heard him go as far in the Pulpit as he could do to inculcate a Principle of Allegeance amongst his Parishoners. Knows he had Lands. He cannot speak to the value. Thinks the Living was worth £4 to 500 Cuy.

Decision.

The Board are of opinion that he is a Zealous Loyalist. His Property does not appear to be lost.

Has lost his Living worth £300 Strg. pr. an.

(64).

1166. Case THOS. ALEXANDER.

1784.
19th March.

Was Born in Scotland. He went to Boston in 1761, followed the hoisery business. Kept a store in 1774. When the troubles broke out he was a Lt. in the Associated Company at Boston in Feby., 1775. At the Evacuation he went with the Compy to Halifax & from thence to N. York in Septr. 1776. At New York he traded & tho not of any Corps he frequently bore arms & was wounded at Brandy Wine. He was then with the Queen's Rangers. He came to England in 1778 returned in 1780, in Feby., 1781

went to Virginia & was appointed Harbour Master of Portsmouth & Norfolk by Gen. Leslie, Continued in this situation until the Ports assd. were evacuated by Gen. O'Hara.

Then went to Yorktown where he was appointed to his former station for York & Gloucester by Ld. Cornwallis. Was taken Prisoner with his Lordship. Was allowed 10sh pr. day for this office & was pd. up to the time of the surrender.

He is allowed £50 pr. an. from the Treasury from 5th April, 1783.

Property.

Was possessed of a Store on the Long Warf, Boston, which he purchased of Capt. Green in 1771 for £150 Str. Laid out £5 in repairs. Says he could have sold it before the troubles for £300 Stg.

He left Stores behind him at Boston viz.

(65). Furniture, Salmon, Stocking Loom, Twisting loom, Rum, Sugar, etc. £219.10.6.

He prevaricates a good deal respecting the prices of the different articles. He charges the selling prices. States due him at Boston £135 S.

ALER. SELKIRK.

Has known the Claimt. 12 years. He was a Zealous Loyalist. He thinks his store was worth £100 Stg.

JOS. ROBERTS.

Knew Mr. Alexr. at Boston in 1775. He kept a store, does not know that it was his own. Heard at New York that he left a great deal of Property at Boston.

Decision.

The Board are of opinion that the Claimt. Thos. Alexander is a Loyalist & bore Arms. Allow Furniture & Merchdz, £120, State Debts to the Amount of £135.

Has an allowance from the Treasury of £50 pr. an.

1784.
March 20th.

1167. Case MRS. PENELOPE D' ENDI.

(66). She is the Widow of Wm. Forsyth, a native of Scoland. Went to Norfolk 2 or 3 years before the troubles. She married in 1775 & her Husband kept a shoemaker's shop in 1775. her Husband joined no Association and quitted his residence when Ld. Dunmore & the troops left it. He continued with the Army until Aug., 1776, but did not bear arms on acct. of his bad state of health, he died on his passage to the West Indies. She has no Children. She is a native of Virginia. Came to England two months ago from N. York. Her Husband's Property was on

board a Schooner belonging to him, it was put in board when Ld. Dunmore came away & burnt she says by British Sailors.

Property—Says the sundry articles mentioned in her schedule amounting £675 Cury. are valued very moderately & is certain that her Husband Lost them.

ROBT. GILMORE.

Knew the Claimts. Husband William Forsyth and of his joining Lord Dunmore at the Commencmt. of the troubles, he was a Shoemaker at the time. Norfolk was fortified Mr. Forsyth assisted with other Loyal subjects, believes he was always well attached to the British Govnt. Says all his Furniture & some Leather was on Board a Schooner of his own. She was lost on Groyns Island, 50 miles from Norfolk. Says she lay on the shore

to be Greased & was burnt by Sir Ant. Hammond least the Americans should get her. The Schooner was about 70 Tons & he thinks worth £100 Stg., he cannot speak to the other Losses.

REVD. JOHN AGNEW:

Resides near Norfolk. Knew Mr. Forsyth for several years, says he was most sincerely attached to the British Govnt. He bore arms when Ld. Dunmore was in Possession of it, he continued with the fleet some time. Says that he was in a bad state of health owing to his remaining some days in an open vessel into which he had put his Property. Confirms what Mr. Gilmore says about the loss of the Schooner, that he was in good business & had good furniture. Knows that he had a negro man & woman & says they were worth £130 Cury. & much more. He had two Houses he thinks worth £40, a Riding Chair £20, Leather & a number Pairs boots Worth 50 sh. or 65 a Piece, the other articles are reasonable.

(67).

CAPT. STAIR AGNEW:

Knew Mr. Forsyth at the Commencmt. of the troubles, that he was settled there & sold shoes, he was well attached to Gt. Britain, bore arms & quitted Norfolk with Ld. Dunmore. He died he believes on his Passage to the W. Indies. Was in bad state of health he believes from the hardships he underwent at Norfolk Constantly mounting guard.

Mr. Forsyth bought a Schooner in which he put all his Property & which was burnt at Groins Island, he believes to prevent her falling into the hands of the Enemy, the schooner had Salt, Leather & Furniture on board. Knows that the negro man was lost & as he thinks at the Great Bridge, he was put into the works by Ld. Dunmore. Knew the Negro Woman. She & the man were well worth £130 V.C., also that he had two horses, a riding chair & harness, he thinks they might be worth £50. Although he carried on Shoe Manafactory he lived like a Gentleman.

(68)

Property:

Two negroes	£90.
Schooner	80.
2 horses & Chair... ..	30.
Leather	45.
Books... ..	22.10
Cow	2
Furniture, Clothes & Linen	100.

£369.10

Decision:

The Board are of opinion that the Claimt. is a Loyalist.
 Her deceased Husband a Zealous one & bore arms.

1784.
 20th March.

1168. Case REVD. ROBT. COOPER.

(69).

Is a native of England, went to Charlestown in 1758, got a Living that yr. in Prince William Parish, at the Commencmt. of the troubles he was Rector of St. Michael's C. Town, says on his being required to observe a fact which he refused in Feby., 1775, the Committee of the State then considered whether he ought to be deprived of his living, the majority were in his favour. In June he was applied to sign the Association which was to renounce his allegiance to the King, he signed it with the reserve of his allegiance but about then after a Committee of three gentlemen waited on him & told him that if he did not sign it erasing the Condition annexed to his name, he should be considered as an Enemy and the Consequence might be very disagreeable, he then out the Condition and his name remained on the list as a subscriber. He Continued after this to execute the functions of his office without any molestation, taking care giving any cause of Complaint by the Language he held till the beginning of June, 1776, when he on Sir P. Parkers appearance he was called upon to attend the Muster which he at this time declined. An oath was tendered to the Inhabitants for the defence of the place but was not regularly tendered to the Claimt.

It was proposed to him by the Capt. of the Compy. in which he was inrolled, but he refused to take it. The Claimt. continued to pray for the King at Public Prayers and the day of the attack by Sir Pr. Parker, 28th June, 1776, having done so he was the Sundry following dismissed from the vestry, he remained in C. Town till April, 1777, without receiving any Injury, but being obliged to quit his Parsonage house, in April, 1777, he was called upon to take the Oath of Allegiance to the States, & abjuration of the King, he refused it & in consequence was obliged to quit the place in 60 days & went to Holland & from there to England where he arrived June, 1777.

(70).

He applied to the Treasury & received an allowance of £100 pr. an. until the reduction of C. Town, 1781, he returned to Charlestown & on his arrival he was appointed by the vestry to

the Church of St. Phillips & Continued there until the evacuation when he came to England, he received £130 from the Treasury for his passage out to C. Town, he has a pension of £60 pr. an. from 6' Jany., 1783.

Property—500 acres of Land in Craven County, on Rocky Creek Waterer. Grant produced Nov., 1781. No Cultivation, he never saw them, he values them at 4 Sh. per acre, he was at £5 expense.

Produces Copy of the Will of Robert Perennau, Deceased, dated 2nd April, 1782, by which he devizes to his Brother Henry & his sister Ann Cooper his House & Lot north side of Queen Street, Charlestown, to hold as Tenants in Common in fee. He

also devizes to his niece Ann Cooper, the Claimt's. daughter, & her Heirs, his Lot of Land South side of Queen Street, C. Town in fee. This Property has not been sold. Says that Robt. Perenneau was a Loyalist & this Property was confiscated as his Property. He values the undivided property held with Mr. Perennau's at £500 Stg. The Lot his Daughter's Property at £200 S.

He sustained a Loss of some Indigo Shipped on board the Live Oak & carried to Newfoundland, part of the Cargo formerly stated by Mr. Perennau, £200. Says he sustained a loss of £12,071.12.9 by Bonds pd. of in depreciated Cury. & upon Interest pd. to the amount of £1,577.13.10 Cur.

States debts due amounting to £27,758.9.2 Cury., besides (71). two Bonds Amounting to £1,700 Sterg.

Says Mr. Jas. Perennau, from whom he Claims, was an officer in the American Service.

Values his living at more than £200 pr. an., the Salary was £117. Surplice fees £100 pr. an., his Parsonage house would let for £60 pr. an.

SIR ED. HEAD, BART.:

Has Known the Claimt. since 1764, he was Loyal from the Commencmt. of the troubles. Says he made himself obnoxious by Continuing to Pray for the King. Says that he read the services in that form the very day that Sullivan's Island was attacked.

He says he believes the Claimt. did sign an Association but appears little acquainted with the nature of it. He says an oath was tendered to the Claimt. after Sir P. Parker's attack, abjuring the King & swearing allegiance to the States, that in Consequence of his refusal he was forced to leave the State. He believes sincerely that the Claimt. was strongly attached to Great Britain & that his conduct was guided by that attachment. Gives a similar acct. of the Living with the Claimt. & says he Lost his Church for Praying for the King.

HENRY PERENNAU:

March 22nd.

He has known the Claimt. 24 years, he always Conducted himself as a Loyal subject, believes he acted from principal, he was minister of St. Michael's Church & received a Sallary of £825 Cur., he was deprived of this from his Loyalty:

(72).

JOHN SAVAGE, Esq.:

Has Known the Claimt. 20 years & always considered him as a Loyal subject. He was Incumbent of St. Michael's Church, thinks sallary & perquisites, it was worth £200 Stg.

DR. GARDEN:

Has Known the Claimt. Long, he lost his living after Sir P. Parker's attack, believes him very Loyal, he was the Claimt's. Attry., & Shipped some Indigo for him on Board the live Oak, Worth £200 Stg.

He says Mr. Cooper lost Considerably by Paper Currency. Can't say how much. Believes the Living was worth £200 pr.

an. He is asked if the Americans were obliged to accept payment in Paper Money, he says that all persons were equally bound to take it.

JAS. ED. POWELL:

Says he understood that the Claimt. had an interest in the Indigo shipped on the live Oak under his Care to the amount of £200, he entered an appeal in Newfoundland but could not follow it out for want of money.

ROBT. WM. POWELL:

(78). Says the Claimt. returned to Charles Town in 1781, when he was elected to St. Philip's Church & continued Possessed of that Living until the Evacuation.

Decision—The Board are of opinion that the Claimt. is a Loyalist.

Mr. Cooper has informed the Board that his Property is returned to him with an Amersemt of 12½ pr. Cent.

1784.
24th March.

1169. Case JAS. GREEN.

Is an Englishman, & went to America in 1763, he settled soon after his arrival at Newburn, N. Carolina. He was 1st a Master of a Vessel, says he refused to join the insurgents in the resolves or to sign their Association, they made him take an oath in Novr., 1775, that would not give information or assistance to the British Govrt. whilst he staid in the Province. If he had not taken this oath he would have been sent to Prison.

Early in 1776 he went to Cape Fear, having obtained a clearance for that place from the King's Collector, but says that at that time an ordinance had been passed in the Province that no vessel should be permitted to sail unless they undertook to bring back Warlike stores. Says upon Sailing from Newburn he cleared out for Cape Clear & gave a Bond in the penalty of £295 that he would deliver his Cargo at Cape Fear, he did not and never meant it. He intended to apply to the Govr. & to leave the Country. He left effects in the hands of a friend who was his security to the amount. Upon his arrival at Cape Fear he did

deliver Gr. Martin's furniture & baggage & went with his own vessel to Antigua & had papers from Govr. Morton. he first intended to go to London but altered his mind, by this means the Bond was forfeit. The Rebels seized the effects left in the hands of his friend. He left other effects behind to the amount of £408, he went to Antigua thinking himself safe with this Pass, but when he came into the Harbour he was seized by Capt. Keeler who took his ship & libelled him in the admiralty Court, but he could not appear because he was obliged to give security which he Could not do.

(74).

He made a Claim on the Treasury for this 4 years ago. Sir Gray Cooper said it was a very hard case & that he Shd. have an answer but he never has had any. The Vessel & Cargo was his sole property, they were worth about £1,400 Strg., no person speaks to the value but himself.

GOVR. MARTEN :

The Claimt., he believes, cleared out as he States & believes him well attached to the British Govrnt., he apprehended that his Letter was to secure him from the clearance, he is not sure if he Knew of the Prohibitory act at the time, but rather thinks not. He gave him this to protect him as he wanted a Clearance, he cannot form a judgement of the value of the vessel, he would have been liable to have been seized not having a Clearance from Cape Clear & Govr. Marten gave him this to supply the want, had delivered his cargo at Cape Fear, the ships there would have

(75).

THOS. McKNIGHT, ESQR. :

Knew a little of Mr. Green & believes him to have been a Loyalist. When he returned to Cape Fear from C. Town in July or August, 1776, he found Mr. Green at Cape Fear.

The Claimt. Called in, Assigns as a reason for getting the Pass that he had no Clearance & apprehended it was necessary, he did not know of the Prohibitory Act until he came into Antigua Harbour, the Schooner & Cargo was his own Property, she was 40 tons burthen, he values her at £510. The vessel & outfit cost him that, the Vessel cost £328, or £287, S., admits he

thought it a great price, he had on Board 1,200 Bushels Corn, he values the Indian Corn at 13sh. Antigua Cur., which is much the same as North Car. Cur., he gave about 3Sh. pr. Bush. for it & values it at that price, it would have sold for at Antigua, values it at 15Sh. pr. bushel, he thinks it cost him 4Sh. at Newburn. Boards, Pork & Tar, valued at £28 the price they would have sold for at Antigua, but they cost him near that sum at Newburn.

States Debts £305 Cury, he has recovered none of them, he owed nothing.

Property—A Lot in Newburn. Consisted of $\frac{1}{2}$ an acre without any building on it, he purchased it but left the deed in America, he gave £14 for it, he left all his papers with a friend, he bought it in 1774.

(76).

The lot lay in the Centre of the Town & was valuable, he paid the money for it. He had one Horse for which he gave £31.10sh.

5 Head of Cattle, 6 Sheep, but supposes that they both have encreased, he has been in England 4 years & has had no allowance till within a yr., he Receives £40 pr. an. from the Treasury from Jany., 1783.

Decision—The Board are of opinion that the Claimt., Jas. Green, is a Loyalist.

He lost a Schooner which they value at £200. Corn at £150. Pease £30. Pork £10.

His Lot disallowed for want of Evidence. Has an allowance of £40 pr. an. from the Treasury from Jany., 1783.

1784.
25th March.

1170. Case BRGR. GENR. SKINNER.

(77). Is a native of New Jersey. When the troubles broke out he was Atty. Gen. & Speaker of the House of Assembly. He was appointed in 1754. In April, 1775, soon after Lexington, he was insulted in the Execution of his Office & the Septr. following at Morres Town he was called before the Town Committee & found guilty of being inimical to the Libertys of America, but on his declaring himself generally a friend to Liberty & his Country—friends in the Committee took advantage of these expressions & obtained his discharge, from this time until Jany., 1776, he met with various obstructions in the execution of his office. In Augst, 1775, he had an offer made to him of the Command of the Provincial Troops by the Provincial Congress with the Rank he chose, which he refused. In Jany., 1776, upon the Discovery of some papers which the Claimt. had Copied for Gr. Franklyn Concerning the Proceedings of Congress, he was obliged to fly & went to New York. His Wife & family returned to Amby, but were in three months forced to quit by order of the Provincial Congress.

The fourth of Septr., 1776, he received a Commission from Sir Wm. Howe of Brigr. Gen. of all the Provincial Troops, he Continued as such until the arrival of Sir Guy Carleton, when he was ordered to Pemlos Hook & then to Long Island. He was in an Engagement on Staten Island 1st August, 1777, with Gen.

Sullivan under the Command of Gen. Campbell, he had been previously in a Canonade at Tera town in Decem., 1776, & two at Brunswick early in 1777. Says in 1777 when he entered Jersey he found six Batteries were raising, he was instrumental in getting them Collected. The Batteries were to be 500 men each, in 1778 they were reduced to four & these were nearly Completed to 400 each.

(78). Gen. Howe Commissioned the offrs. Principally by his advice. Says the 1st year he was at the Expense of £100 S. in raising his own Compy., which Consisted of 56 Rank & File, it Cost him 30 or 40 gs. pr. an. to raise men over the Royal Bounty from 1777 to 1781. He Constantly furnished Lord Cornwallis & the Comr. in Chief with intelligence. Says Lord Cornwallis will

speaking thereon. He was always paid the Expense of procuring intelligence by the Comr. in Chief.

He Received Pay as Brigr. from 4th Sep. in 1776, to Oct., 1783, only as Col. from April, 1781.

He does not know if he is to receive pay. From last fall to has received at the rate of £200 pr. an. from the Treasury.

Property—

A Farm one mile from Perth Amboy Consisting of 598 acres of Land at £10 pr. acre, £5980 Cury., derived this Property from his Father who made no Will, it descended to him as the oldest

Son. The Laws of Engd. prevailed in the Province. Says that 200 acres were a Gift from Geo. Woolax to his Father, he purchased the remainder 30 years ago. He lost all his papers at Amboy, they were taken from Mrs. Skinner. Has heard that the deeds were cut up by the soldiers to make Pocket Books. It was a farm House, 250 acres in tillage, 160 Wood, the remainder Salt Meadow. About 20 acres had ben a Swamp, it Cost him £8 an acre to Clear, values the Estate at £10 Cury. pr. acre, says it would have sold for that in 1774. He has known Lands in that Neighbourhood sell for more. In tracts as large as his it sold in 1778 for £9700, when the depreciated money was 4 to 1.

(79)

A House & Lot in Amboy settled by his Wife's father in 1751 on his marriage, this was settled on him & his Wife for their lives & the survivors in fee. It was a good Brick House three stories high. Built in 1732 or 33. He married in 1751. In 1775 he let this House for £50, there was another building on the Lott which he made his office, if he had Let the whole he should have asked £70 pr. an. The Whole Contained an acre & $\frac{1}{2}$, it sold in 1778 for £3500, depreciation 4 to 1, thinks it would have sold in 1774 for £2000. Values it at £1800. Such a House could not have built for £1200.

Two Lotts in Amboy, 2 acres, values them at £100 Cury.,

he owned them as his father's heir at Law.

A Small Farm near Swan hill, Consisted of 100 acres, it was Sandy Land, on the S. side of the Bairiton, it was of no use but for Wood, he purchased it in 1763, he gave £90 Cury. for it, thinks it would have sold for more in 1774. Values it at £200 Cury.

1000 acres in Sussex County, purchased in 1765 from a Mr. Charles Stewart & a Mr. John Scott. They Cost 8 sh. pr. acre Cury., a part was Cultivated. This Tract is in W. Jersey, does not know how much is Cultivated, from 1764 to 1773 he derived no benefit from it. Thinks 50 acres might be Cultivated. Thinks in 1774 he might have sold the tract for 20 sh. pr. acre, he was offered that by a Quaker in 1773 or 174. He values it at 30 sh. pr. acre, £1500 Cury. If Mr. Webster, the Quaker, had come up to 25 sh. in 1774 he would have taken his offer.

(80).

3-8 of one 24th of the Eastern division of the Province of New Jersey, he derived this from his Father. He cannot value it.

3-8 or one 24th of the Proprietary Estate in Perth Amboy,

the whole about £8000, it Consisted of a very large House, Genry. made use of by the Govr. Vals. his share at £125 Cury., derived this from his Father.

3-8 of a 24th Tract of Land called Rumages, it Lyes in Berghen County, this he had from his Father.

60 acres in Courtland Manor which was 1-5th of 3000 acres, this was Cultivated & left to him by his Mother.

(51). 1-5 of a 10th of undivided Estate in New York Province. His Mother had ten Brs. & Sisters, about 750 acres was his Proportion, derived this under the Will of his Mother, who was one of the 10 Children of Col. Stephen Courtland. Never derived any benefit from it. The Whole of this tract of Land had been in litigation with the Inhabitants of Bedford, who had been in Possession under a precluded Grant from Connecticut, part only had been recovered when the troubles Commenced, but as fast as actions were brought possession was recovered. This Tract was all settled, does not know how much was recovered or the value. Mrs. Skinner derived from her Father which he valued at £2000 Cury. He refers to the particulars to Mr. Andr. Elliot. His Estates were Confiscated in 1778, the incumbrances on them as pr. acct. of particulars, £2149.18 Cur.

Stock on the Farm Consisting of 8 Horses at £20; 45 head of Cattle, £6; £270.15 at £3, £45, £475 Cury.

Furniture, including Table Linen, Valued at £1000 Cry.; Library, £500 Cury.; Sallary of Atty. Gen., £60; Profession & fees, £1000 Cury.

Produces Copy of the order turning out Mrs. Skinner.

EARL CORNWALLIS :

Says his first personal Knowledge of the Claimt. was in Novr., 1776, at that time he joined his Ld. Ship in the Jerseys with the rank of Brig. Gen. Says he went through the hardships of the

(52). service with Cheerfulness & was of the utmost assistance to him. That he was intrusted in matters of the most Confidential nature by his Ld. Ship & always found him a most Zealous man. In Decemr., 1776, when they of the Country, the Claimt. raised men & Ld. Cornwallis says that one day 100 men joined him, that he nearly raised 6 Batts. Does not think that he ever met a man who had so perfect a Knowledge of the Country as the Claimt. Ld. Cornwallis says he does not think it possible that any man could show more real Zeal & attachment towards Gt. Britain than the Claimt. That he had once a week a perfect acct. from him of the State of Washington's Army.

BRIGR. GN. SKINNER. In August, 1775, he was called upon by Mr. Dickenson, who was Mgr. in the American Service, he asked him to dine with him which he refused, fearing that some Conversation might be held at the table disagreeable to him, but he dined alone with him next day. Says before he did so, Mr. Carter, Secretary to the Provincial Congress & 2 other Gentlemen, Mr. Ellis & Mr. Stewart, Deputed by that body,

acquainted him with their being authorized to offer him the rank of Major Genr. which should be Confirmed by the Gen. Congress, or if he preferred it, the Govnt. of the Province or any station within it upon his own terms. That he has seen the minute of Congress ordering the Deputation to wait upon him.

In June, 1776, he secured a Commission from Gr. Franklyn after he was taken Prisoner, appointing him Major Gen. of the Militia of the Province and Delegating to him all his Military power when he went to the Jerseys. After the arrival of Sir Wm. Howe he did endeavour to put the Commission in force with some effect, but the Evacuation of the Province made such a Commission afterwards useless.

GOVR. FRANKLYN :

Says that the Claimt. was Atty. Gen. & Speaker of the Assembly of the Province when the troubles broke out in 1775, in which situation he had been for several years previous to the Rebellion. He says the Conduct of the Claimt. on all occasions was such as to deserve his fullest Confidence, from time to time he received intelligence the most material from him. Confirms what Mr. Skinner said respecting his giving him a Commission to act as Mgr. Gen. Says he was an active, Zealous subject & that he did everything in his power to render service to the B. Govnt.

(83).

DANL. COX, Esq. : -

Has known the Claimt. since 1755, remembers him being possessed of a very large farm in Perth Amboy, understood it came from his Father, has known Lands to sell for ——— pr. acre. Should Estimate the Claimts. Lands at £10 or 12 pr. acre. He is well acquainted with the Lands in the neighbourhood, he

does not recollect lands sold so low as £5 Curcy.—Dollars at 7 sh. 6d. pr. acre. In the neighbourhood of Gen. Skinner's Farm he thinks land was not Worth less than £10 Curcy. pr. acre.

Says he knows his possessing the house at Amboy & believes he had it from his Father in Law, Mr. Kerney, it was part of Mrs. Skinner's Fortune, thinks it worth £1600 or 1800 Prov. Gr. Skinner is entitled in right of his Wife to a ninth of all Lands purchased by her Father, after he made his Will a Codicile was added to the Will.

(84).

Says Genr. Skinner had a very good Library, he cannot say what number of volumes, but thinks they must have cost £200 or 300 Strg. Speaks of the Claimts. holding a share, thinks it was a 4th of 1-24 of the Eastern Division of New Jersey.

ISAAC OGDEN, Esq. :

Was acquainted with the Claimt. in 1775 & many years before. Says that he heard in 1775 from some member in Provincial Congress that they wished him, the Witness, to serve therein,

which he refused & that they then told him that Mr. Skinner would be offered the Post of Major Gen. & used that argt. to induce him to serve as a member of Congress. The Witness believes that Gen. Skinner's practice was worth £500 Stg. pr. an. Would have given the Claimt. £300 pr. an. for the Atty. Gns. Ship, this office led the Claimt. into great practice.

DAVID OGDEN, Esq. :

Has known Gen. Skinner from his Infancy, he was Atty. Gen. & Speaker of the Assembly when the troubles broke out. Says the Claimt. was most sincerely attached to the British Govnt. Says the farm at Perth Amboy was always reported to be the Property of Claimt. Does not know if it was devised to him from his Father, or had it as his oldest son, thinks there were 500 or 600 acres. The Witness was not on the lands since he recovered them with Gr. Skinner's Father more than twenty years before the troubles, by what he can recollect there might be 200 acres of pretty good land, the remainder was a sandy soil, the whole might be worth from £8 to 12 N. York Crcy. pr. acre, at the Commencement of the troubles it would have sold for that, he would have given £11 for it & thought it Cheap.

(85).

Knows the House & Lott at Amboy very well, always understood the Claimt. had the title to it, believes he purchased it, but cannot speak positively. Thinks it might be worth £1500 or 1600 Curcy., believes he let the House for £60 pr. an., he kept his office in it, otherwise he would have got more. Has heard of the Claimt. having Lands in Sussex County, knows nothing of them. Always understood that the Claimt. had something more than $\frac{1}{4}$ th of a $\frac{1}{2}$ 4th of the Eastern division of New Jersey, believes he had it from his Father. Some time before the Rebellion a

24th Share of unappropriated Lands was deemed worth £1000 to 1200. Those rights in 7 years rose from £25 to £100 Curcy. pr. Hundred acres. Speaks of good rights, vide Mr. Cox's Explanation. Says from hearsay there were about 2,000,000 acres of unappropriated Lands belonging to the Proprietors, great part of which were mountaneous tracts. There were no Conditions of Cultivation on the Grants issued by the Proprietors of the Province of New Jersey, but they were at liberty to Locate the Lands where ever the Grantees chose. He knows the House stiled the Proprietary Estate in Perth Amboy, in which the Claimt. states he had a share, he cannot tell how to put a value upon it. Says there was a Contest twixt the Proprietors of the Province & a body of settlers who were fixed upon the tract called Banragio Situated in Bangor County, many suits were held in Consequence & at last a Compromise took place twixt the settlers & Proprietors & they agreed that the settlers should retain their Possessions & Convey the unlocated Lands to the Proprietors, this accordingly was done. Thinks the Whole Tract was 44,000 acres & that what remained to the Proprietors on the Compromise was about one half. Says that the Land which rested with the Proprietors was very inferior to that Possessed by the settlers, but thinks the value

(86).

of it 20 sh. pr. acre. Says he has been frequently at the Claimts. house, which was well furnished & he had a good Library. Books

in genl. were dear in New Jersey. Cannot estimate the value of his Library.

ANDR. ELLIOT, Esq.:

27th March.

Has known the Claimt. upwards of 30 years. Says that the Claimt. had a Farm near Amboy, does not know the number of acres, but thinks from 4 to 600 acres, a good deal of Wood & Salt meadow, cannot speak of the value. Says he had a mortgage of £120 Cur. on 12 acres of the Land which the Claimts. Father told him were well worth this sum, this mortgage was 15 years ago. Knows the house in Amboy which the Claimt. got by his Father in Law, Mr. Kearney, has heard what Mr. Kearney gave for his house, but has forgot. Mr. Kearney died in 1775 & devised Lands in Monmouth County which he held in Partnership with Mr. Barnet & also the Lands in Midsex. & other Lands in Partnership with Dr. Lewis Johnston, not far from the other Lands, a 4th part to his Daughter, Eliz. Skinner, for ever, & after devising the other 3 4ths he directs the 3rd lands to be sold as soon as can be.

(87).

After his Decease & directs the application of one 4th of the money in trust for his Daur., Susa. Kearney, by a Codicil to the Will 2nd Augt., 1775, he devised other Lands purchased after the making of his Will unto all his Children, Sons & Daughters, share & share alike forever. Mr. Kearney had been twice married. He purchased from Br. Capt. Michl. Kearney in 1774 a

very fine farm in Monmouth, does not know the quantity, says it used to be valued at something more than £4000, the Witness has been often on it, there was a great deal of Cultivation on it. Speaks of the large farm in Mid Sex called Van Narchus Farm, it was held in Partnership with Mr. Ricketts, it was as noble a farm as any in America, does not know how many acres. Gen. Skinner has Four Sons & Four Daughters.

PHILIP COURTLAND, Esqr.:

Is Cousin of the Claimt. Speaks of 1-5 of the 10th of an undivided Estate in New York Province left to the Claimt. by his Mother, part in West Chester, part in Dutchess County, does not know his share in Courtland Mannor, it Consisted of 11,000 acres. The undivided Land in N. York Province was about 25,000 acres, Gr. Skinner share about 500 acres, he does not know what part was Cultivated, thinks no part was sold by Claimt, great part was Cultivated. He values it at £3 pr. acre, the uncultivated at 20 sh. Crecy.

(88).

LT. MOODY:

Speaks to Lands in Sussex County. Some he says which were improved were very valuable. Not knowing what number of acres of the 1000 which Gen. Skinner claims were Cultivated, he cannot fix any value. The Cultivated Lands were worth £3

pr. acre Cury. From what he has heard from Gen. Skinner of the quantity of those Lands he supposes they could not be worth Less than from 20 to 30 sh. pr. acre.

PHILLIP SKINNER :

Is son to the Claimt. Speaks of the Copy of the order issued in July, 1776, to his Mother & family to remove from Amboy. Says that they packed up some papers, but which did not prove to be those which related to his Father's Property.

Claimt. called in :

He is desired to furnish better evidence of the value of his Property in New Jersey, Amboy & Ramagio.

30th April.

Produces an Estimate of his Wife's Property which appears to exceed greatly what he stated in his Schedule, £3941, instead of £2000.

CAPT. KEARNEY, R. NAVY :

(89). Says he is uncle to Mrs. Skinner. Sold about 1000 acres in April, 1775, for £3000 N. Jersey Cury., they were worth £1000 more, 200 acres were Cultivated, a good House & Barn, it rented for £45 Cury. before it was put in the good state he had it in, thinks he should not have let it under £80 or 90 pr. an.

Mr. VANMAITRE :

Says he has heard & believes that Capt. Kearny sold to his Br. some Lands, does not know the quantity, but thinks about 800, he knows the land, has been often upon it, thinks the farm house, &c., worth £3400 Cury. Lands at Toppnumans he values at 36 sh. Cur. pr. acre, does not know the number of acres, but believes about 300, he values them at £540 Cury., he cannot speak to the value of the Lands of Barnegas.

SIR HY. CLINTON, K.B. :

Says that Gen. Skinner Conducted himself with great Zeal during the War, he has frequently received material information from him, and found great use from his Extensive Knowledge of the Country & Character of the Americans. Says upon the whole Gen. Skinner was particularly active & Zealous in the cause of Great Britain.

Decision. Case Brg. Gen. SKINNER.

The Board is of opinion that the Claimt. is a most active & Zealous Loyalist. He bore Arms as Brigr. Gen. & rendered Most Essential Service to the British Govnt.

He was possessed of 598 acres near Perth Amboy

(90)	which the Board value at	£3000.0.0
	Two Lots in the Town of Amboy	40.0.0
	100 acres near Swan Mill	80.0.0
	For Life Estate by Mrs. Skinner	1500.0.0
	Stock, £169; Furniture, £500; Library, £200.	869.0.0

Part of Courtland Mannor	600.0.0
3-8ths of a 24th Share of the Eastern division of N. Jersey	180.0.0
For Life 4 Shares of Lands at Bornagel	50.0.0
1000 acres in Sussex County	600.0.0
Office Atty. Gen. for N. Jersey	36.0.0
Profits of Office	500.0.0
Gen. Skinner has an allowance of £200 pr. an.	

1171. Case JERMYN WRIGHT, Esq.

1784.
27th April.

Was born in England, went to America in 1758. He was a Planter & Mercht. He Swears that the Contents of his Memorial are true to the best of his Knowledge. Bore Arms 1st in Feby., 1776. he had a 100 men under his Command. Left Georgia in April, 1782. Has an allowance from Octr., 1782, of 200 pr. an.

Certificate from Col. Graham, 16th Regt., & several other officers.

Property.

11000 acres & upwards in the Province of Georgia within ten miles of each other, there were about 600 acres Cleared in the Whole & 350 Planted with Corn, Indigo, &c., &c., but a small quantity under rice, about 80 acres. He had six different Plantations & some Land was Cultivated on each. He values the 11,000 acres at £8000 S., the Timber alone would have put that money into his pocket. There were houses on all the Plantations. He had a Mansion house on two of them & Common buildings for Negroes on all the rest. He laid out £1000 on the Buildings. He left all his deeds with Major Wright & Mr. Robertson, his Attys. Estimate of the value of these Lands produced by these two Gentlemen, sworn to at St. Augustine, £8000. Says that a sufficient number of acres were Cultivated to secure the lands from forfeiture.

(91).

Says he considered Cultivation on one Plantation to answer

the Condition of another Grant, he had 19 Grants, but his Cultivation was on six, Specified in the Schedule. Says the 13 Grants without Cultivation were equally valuable with the six Cultivated.

Lands in S. Carolina:

13,000 acres, he valued them at £20,000, but now values them at £10,000, they were principally grants, only one was a Proprietary Grant, the No. of Grants 15, the deeds are in the hands of his Attys. Supposes there were 500 acres Cultivated on the Whole. Many of those Tracts had buildings on them. He had only one Mansion House in this Province. He had taken his Negroes of before the Rebellion & had left the Province 7 years before the Rebellion. These Lands produced nothing, but he sometimes sold some, he once sold 1000 acres for £1000 Strg., 89 or 90 acres were Cultivated on this Plantation, thinks they were Worth £10,000, yet £5,000 would have tempted him.

(92).

The same Custom prevailed in S. Carolina as in Georgia as to Cultivation. One half of the Plantations were settled, being asked to describe them in the Schedule he mentions Four Tracts which he is sure were settled, but believes now there was an encumbrance on this Estate, three mortgages, perhaps from £2000 to 3000, but more is owing to him, no encumbrance in Georgia.

He claims £9409 for damages in 1776, when driven away, including Debts, £2000. Besides he lost 54 Negroes over & above those mentioned in the Protest which he values at £40 each.

Negroes are in Genl. worth more; some double.

Loss of Dry goods as in the Schedule. Charges Expenses of Living.

State £4000 Debts in Car. & Georgia, but only Charges £2000, has no Witness, but papers & Certificates.

He believes his Property is Confiscated both in Georgia & Carolina.

2nd May.

SIR JAMES WRIGHT:

Brother to the Claimt. Says his two older Brothers T— & Charles, settled their Lands on the Longest Liver. He has been upon one of their Plantations, the land was worth in the degree of Cultivation they say 5 sh. pr. acre.

(98).

He had 14,000 acres in S. Car. before the War, they would have sold for £7 or 8000. S.

1784.
8th November.

— . DEARLE:

Wm. Dagrell, late Clerk of the Schooner St. John. He was on the Coast of America in the years 1774, 1775 & 1776, the Schooner lay in the River St. Mary's in those years & he saw Mr. J. Wright's Property, he had great tracts of Grass & Corn Lands, he had 4 or 500 acres Cultivated with Corn & Yams. Has been in his House, it was but one story high & 9 or 10 rooms on a floor, it was well furnished. He had a great many Negroes at his place & seemed to be the richest man in the Country. He had a Stockade round his house. When he was there when Col. Macintosh attacked his Plantation when some of his Negroes were

Killed & some Wounded, he was taken Prisoner.

1784.
18th December.

Decision—

An Active & Zealous Loyalist.

Six trackts in the Province of Georgia Containg 3900 acres, of which 600 acres are Cultivated, £2000 Sterg.

4 Tracts, 2660 acre in S. Carl., with 500 acres Cultivated at £3500, there was a Mortgage on this Property of £2000 Strg.

Personal Estate, £3705.

(94).

He has an allowance of £200 pr. an.

States Debts due him £2000.

1784.
8rd May.

1172. Case Brigr. Gen. OLIVER DELANCY.

Swears to the Whole of his Memorial being true. Says that he was Employd by Sir Wm. Howe to Command in Long Island

He had a Civil as well as a Military Command. In 1775 he lived at Greenwich, N. York Island, & in Consequence of avowing principals of Loyalty was frequently mobd.

He underwent great fatigues, hardships & dangers during the Rebellion & materially injured his health by his exertions in the British Cause.

Gen. Delancy has at present half Pay as Colonel, 12 sh. pr. Diem, & an allowance from the Treasury in the name of Mrs. Delancy of £200 pr. an. & One Hundred in the name of Miss De Lancey. He raised a Battal. which he Commanded himself.

Property—

He Esteems his Property in America Worth more than £100,-
000 Sterg. Has delivered in a Schedule to be Examined upon.

Lots in Pearl Street 18 feet long, 16 feet wide, it came to him from his Elder brother, who had it from his Father. He has no written evidence of this but refers to Mr. Watts. He has lost many papers, but still has many Deeds which he has preserved. Values this Property at £100 Cury.

N.B. The Whole Evidence refers to the Schedule.

Three Lots in Field Market, one Lett to Grey & Cunningham, 2nd to Hy. Ludlow, these he bought of Mr. Pachero. Values the 3 Lotts at £900, independent of the houses which were burnt in 1776. Says he is Confident it was done by design.

(95)

Lot in New Street Cost £100, let for £16 pr. an., values it at £25. The Lots on the West side of the board way bought of John Richards, Conveyance produced, these he values at £3000, in the Whole with the Buildings. After the fire he Let a house in one of these Lots for £40 pr. an.

Lot let to Grey & Cunningham bought jointly with the next Lot, the Whole Cost £730, which he says is double the next Lot, this is given to his Son.

4 Lotts, Bush Lots, Title from the Corporation, he has laid out a good deal of money on them, these were burnt, he values them at £1000. £100 was Charged for a Water fence not burnt, but taken away by the King's Troops, thinks they would have sold for so much.

A Lot in New Street, he had by his Br. & Built a Brick house which Cost him £300, burnt by the Rebels.

4 Lotts North side Damnation Alley, he gave £700 for them & afterwards sold part for £1200, he had improved it by that time. Values the remaining part at £800.

An Island—One Moiety he bought in 1754 for £250, the 4th May. other half Cost him £225, he values it at £1000. Mr. Dunbar, the Genrs. Clerk & on this occasion his assistant, says it is valued very low, having been offered £550 for the smallest part.

Many other tracts talked of in Evidence but in a manner little more satisfactory than the Schedule already sworn to.

Gen. Delancey gives a List of his Losses by Fire.

Proprietary Lands he Claims under Deed to him & Mr. Caylee 5th May. by Humphrey Bowles in Considn. of £6000 Strg.

Many thousand acres Cultivated & uncultivated Lands are Claimed in New Jersey, valued at 40 to 50 sh. pr. acre.

Gr. Skinner says the Proprietors in N. Jersey were restricted as to the quantity of Lands they should take up.

Bonds & Debts, £19,942.8.3 $\frac{1}{4}$ Cury.

No part of his Estate is Mortgaged. He agreed to pay £1200 for Mr. Scott & Mr. Johnson, the only encumbrance on the Estate.

His Estate has been confiscated mostly. Mostly sold—he holds it lost to him.

His Estate produced £3 to 4,000 pr. an. to him. He had 531 Tenants—says if the troubles had not happened his Estate would now have been worth £10,000 pr. an.

He had Bonds in Connecticut for £21,000.

He had 23 Slaves when he was drove away.

Loss by fire at New York in Novr., 1777, £23,591—

The half of a 24th share of the Propriety Land usually sells for £16.00.

His Estate was, in general, highly cultivated and settled—he did not do much to the cultivation.

(97).

Says he has sustained a Loss of 22 Slaves, one was burnt in his House. Three have died natural deaths. Since he came away one was killed by severe treatment by the Hessians, he values them at £40 each.

Says there was furniture burnt in his House belonging to Colonel Conger valued at £973-16-7.

House burnt at Kingston £400. Acct. for Forage given into the Treasurer £1,126.16. Stock £275. Brother's Picture.

This Estimate he delivered to the Treasury in 1778 by Sir Wm. Draper, but he never heard more of it—and makes the claim now. His House, &c., was burnt by the Rebels who came there on purpose—some of the houses, etc., were burnt at New York, which he is sure was done by Design.

The Expense of Patenting Lands in N. York Province was

£25 pr. Thousand acres.

JOHN SMYTH, Esq., Perth Amboy.

Says Gen. DeLancey had the $\frac{1}{2}$ of 2-24th & 7-8th—a 24th share, if nothing was done upon it, was worth a thousand Cury.

He should not imagine that Gen. DeLancey had 40,000 acres—he gave half of one 24th Share to his son just before the troubles—he thinks Gr. DeLancey's Lands were worth 25sh. pr. acre one with another.

GEN. ROBERTSON.

(98). Has known Gen. DeLancey many years before the Rebellion, he thinks he was one of the first men in N. York Province in point

of fortune and situation. He had great merit in stepping forward in raising Provincial Troops—his example had great effect.

His was one of the first fortunes in the Province. It is a difficult to estimate America Estates—he bought a great deal of Lands in New Jersey. He believes his House was burnt out of enmity. He was held a man of great integrity & honor. He kept a good Table & lived with great splendour. Thinks the fire was by accident.

JOHN MOODY.

Lived in Sussex County. Speaks of the old Farm—thinks upon an average it would have sold for £3 or 4 pr. acre. Never understood that he purchased a great deal of Land. He had many Tenants—always bore the character of a Loyalist & used his influence to support this Govrt.

GEN. STIRLING.

Has known Gen. DeLancey many years. He was a Colonel the War before last. He was always well attached to his Govnt. Gen. Sterling went to America this War in 1776 & found him then very active. He knows his House at Bloomingdale. He thinks it was worth £16 or 1800 with the furniture £2,000 or near that.

BR. GR. SKINNER.

Believes the Claimt was a very active Loyalist. He never served with him. He thinks it very possible that he may have hurt his Health by it. He thinks he took the part of Govnt. from principle.

(99).

The General had large property or rights in N. Jersey. He purchased from one Duckora more than two 24ths of the whole Province. These rights were granted by Charles the 2nd to the Duke of York & by him to the two First Proprietors, Lork Berkeley & Lord Cartant.

Gen. Skinner knows the 1060 at Wreck a bank which in a Division came to Deckene. Thinks it was worth £5 pr. acre. He m ans the Lott where Joseph Farmer was settled.

COL. GUY JOHNSON.

May 7th.

Has known Gr. DeLancey since 1758. He behaved very well the former War in 1775. He saw him insulted by the mob for the expressions he had used in 1774. In 1776 he raised a Regt. & his conduct has been very Loyal.

SIR HENRY CLINTON.

12th May.

Speaks with great respect of the Genr. & in high terms of his Loyalty.

Decision in the Case of Brigr. Gr. DeLancey.

The Board are of the opinion that the Claimt is an active & zealous & meritorious Loyalist. He bore arms & rendered services to Great Britain.

(100).	No. 1. Lot in Pearl Street, N.Y., rented at £8 pr. an.	£ 84 Stg.
	3. Three Lots in Field Market with the Houses	563
	4. Lot in New Street with House.....	253
	5. Lots & Houses in Broad Street.....	1,660
	6. Lots in Damnation Alley	1,400
	7. Lot in Lombard St.....	160
	8. DeLancey's Island	310
	9. 15 acres, 3 Lots Salt Meadow... ..	85
	10. Pew in Trinity Church.....	20
	11. Half of William Woodcock's House.....	22
	12. 242 acres & some Stock in Courtland Manor	675
	14. Lands in Albany County--Tryon County, etc.....	1,125
	17. Appeal Patent Expencc.....	169
	18. 1/4th of 2,000 acres in Schnectedy	225
	20. Part of the Manor of Cosby Cost.....	675
	23. 6,288 acres in Minisent Patent Part of.....	549
	Appear to have been cultivated.....	310
	25. Part of Minisent Patent Cost	113
	26. 8,927 acres in Minisent Patent & Dur. Park.....	2,250
	27. Proprietry Lands in N. Jersey, bought of Bower.....	10,725
	28. do purchased from Reunora ...	408
	29. House at Bloomingdale	690
	30. Property Lost at Bloomingdale.....	2,848
	31. Negroes	820
		<hr/>
		£24,940

States Debts due to him..... £11,219 Stg.

Mrs. DeLancey has an allowance of £200 pr. an. His Daughter, Miss DeLancey, an allowance of £100 pr. an.

Mr. DeLancey had half pay as a Colonel. Confiscation is proved, but no proof of Sale.

1764.
7th May.

1173. Case JAS. JOHNSTON, ESQ.

(101). Is a native of Great Britain. Went to America in 1764. He went as a Clerk to a Prophmotory in S. Carolina. He was compelled to leave the Country in 1777. He was a civil officer when the War broke out. Clerk of the Crown. He had 60 days to quit the Province. Went to Bordeaux & and from thence to Engd. He returned to Carolina in 1781. He returned in consequence of orders given him.

At the end of 1871 he was appointed attny. gen. upon the Death of Sir Egerton Leigh. Does not produce his Commissions, but promises to do it. The value of the office of Clerk of the Crown £350 Stg. It was for Life. He bought it of Mr. Cumberland whose Life was in the Patent. He got about £750 pr. an. by his profession in the year before he left the Country.

Certificates from Ld. Wm. Campbell & Gen. Lister to his doing the duty of Atty. Gen. with honour, &c.

Likewise from Col. Balfour & a Letter from Ld. Germain. He

Lost £2,000 Stg. in his Passage accounted for in this way here.

He & a Son of Sir Jas. Wright sold all their Property & bought a vessel & cleared out for Bordeaux. They arrived safe & the person who sold the vessel & effects failed & they sustained great Losses.

States Debts to the amount of £2,500 & has likewise suffered by depreciation, but considers that as a debt & does not claim it. He only mentions this & the other debts in order to have the benefit at any future time.

He owed no money in America.

He receives £120 pr. an. from the Treasury.

Makes no charges but for Loss of Possession.

GOV. BALL.

Has known Mr. Johnson 10 or 11 years. Ever since he knew him he was Clerk to the Clerk of the Pleas & Clerk of the Crown. When the times were critical he lived a good deal at Gr. Bull's House in the Country. Was a very zealous Loyalist from principal & was very obnoxious. He went out again with Gr. Bull & he appointed him Atty. Gen. in 1782, & Clerk of the Crown. Worth £3 or 400 Stg. pr. an. The Clerk of the Pleas was worth £900 pr. an. He had the office of Clerk of the Crown & Peace at the time of the Rebellion, by Commission given in 1770. Atty. Gen. Office was no profit. He was diligent & rising man & he was in good practice. He might in 1774 make £700 or 800 pr. an. Clerk of the Crown was a Patent office.

(108).

THOS. KNOX GORDON, Esq.

Has known Claimt since 1771. He was in good practice. He might make £700 or 800 pr. an. Fees were very high.

ED. SAVAGE, Esq.

Knew Mr. Johnson. He was second Judge & went Circuits. He had a good deal of business. He would have made a fortune but for the troubles.

JAS. TRAILL, Esq.

The Claimt was in great Practice in 1774. He was Clerk of the Crown. Perfectly Loyal & was banished. Clerk of the Crown was £400 pr. an. Mr. Johnson made by his practice at Least £700.

(108).

1174. Case THOS. PHIPPS, Esq., S. Carolina.

1784.
10th May.

Is a native of Ireland & went to C. Town in 1771 with Knox Gordon & Mr. Savage. He practiced the Law there at the time of the Rebellion. He dates the Commencement of the Rebellion from the Battle of Lexington. By the advice of Mr. Knox Gordon he Continued at Charlestown & was a member of the Rebel Assembly. He was Member for Prince Fredks. Parish, who were all Loyal.

He continued there under the Rebels userped Govrt. till April, 1781. When he joined Ld. Cornwallis. During the time he lived under the Rebel Govrt. he says he did everything to promote the Cause of Gt. Britain. He was always employed by those

who were tried for sedition. No other Lawyer dared to plead for them. He remained at Ch. Town until July, 1782, when he came to England.

When the British took the Town Gen. Paterson gave him his House & in Sept. 1780, Ld. Cornwallis made him a Capt. of Militia. He took an oath to the Rebels, but did not consider it as binding. Says he might have refused it with safety if he had quitted the Province. He was imprisoned in 1779 for pleading for a particular Person.

1,500 acres on Sampet. for which he refused £500. He gave £1,000 Currency for it in 1776. There were but 3 or 4 acres cultivated. All his Deeds are in Carolina. He bought them from Elisha Tamplet.

(104). 1,000 acres of ox Swamp.

500 acres in Wacomán.

428 acres in Edisto River.

260 acres in Walnut Creek.

He bought all these in 1777 of Lauchn. McIntosh with depreciated Paper Money. No Cultivation.

150 acres on Muddy Creek. He bought these of the Sheriff in 1775. No Cultivation. He paid £18.5 for them. They were 95 miles from Charlestown.

He left C. Town in April, 1780. During the Seige he sent his Furniture out of the Town with an intention to send them to George Town. They were taken by the British. He then thought the British would take the Town. He joined them 14th April, 1780. A Letter from Ld. Cornwallis respecting this furniture.

A good Law Library. A Chariot. A Negroe & Pew. He values the last at £100 Stg. His Library at £28 or 30. His Property is confiscated & himself banished. His name is in the list. He has some prospects of his debts being settled.

In August, 1780, he bought a House in C. Town for £1,500 Strg. & sold it in 1782 for £1,100.

Says he got betwixt £1,000 & 2,000 per an. by the Profession of the Law. He made at Least £900 in 1773-74 & 75.

(105). In the Assembly he occasionally made Councillatory propositions to promote a Union. He voted agst. the Banishment Act & spoke against it. He says that whilst a member of the Assembly he was an Enemy to all their Councils & measures.

Certificates from Colonel Phillips to Loyalty & to his being his Council & obtaining his pardon from the Govr.

KNOX GORDON, ESQ.

Mr. Phipoe went to Charlestown from London with him. Knew very little of him before. Believes he had spent a fortune before he went out. He was admitted to the Bar on his arrival. Got but little business at first, but before the King's Govrt. was

overturned he had as much business as anybody. Supposes he made £900 or 1,000 pr. an. The King's Courts were open in 1775, but he continued to Act in the Rebel Courts. Mr. Phipoe

mentioned to him that he had an offer to be chose of their Assembly & asked his opinion. Says that some time before he had suspicion of his Loyalty. He talked with him on the subject & found him Loyal. He signed the Association which he was sorry for. The King's Govt. had not left the Province in 1775. When Mr. P. mentioned his intention, he would not have advised him to become a member of the Assembly if he had thought it was necessary to take an oath to the States. Thinks he did not give him advice so late as 1777 to go into Assembly & he thinks in such a situation as the Country was in 1777 he should not have given him that advice. Mr. Phipoe he believes always was Considered by the Assembly as well inclined to the British.

(106).

DR. GARDEN.

Has known the Claimt ever since he came to Charlestown. He practiced Law at the Commencement of the troubles, did not thus know much of him until 1776. Then thought he had fixed sentiments of Loyalty. When Sir Hy. Clinton & Sir Pr. Parker came agst. C. Town Mr. Phipoe went into the back Country. In 1777 he was elected by a part of the Country most disposed to the British Govrt. He was always agst. violent measures. Remembers Mr. P. quitting C. Town in 1780. He considered Mr. P. a friend to Gt. Britain, but the Americans did not consider him as hostile.

MR. BURKE.

Was left Agent to Mr. Phipoe at the Evacuation. Says Mr. P. was Loyal after the reduction of Charlestown. He sold the House for £1,100 which Cost him £1,500. Lachlan MacIntosh, a half-Pay Lt., sold Mr. Phipoe lands in 1778 for which he gave him £1,500 Cury. in depreciated Paper Money. He is asked whether he sold his Lands to a Loyalist or a Rebel. He says that no Loyalist could buy Lands at that time.

DR. FIFE.

Looks upon Mr. Phipoe as a Loyalist. He did every thing in his power at the Commencement of the troubles. He did not know that he had taken the oaths to the American States. Knew he was a Member of the Assembly. He told him he went in to serve Gt. Britain. When he joined the British he believes it was from Principal.

(107).

EDWD. SAVAGE, ESQ.

Says that if Interest had been out of the way his wishes were for Gt. Britain. Says he was the most obnoxious man to the new State. He made about £8 or 900 pr. an. by his Profession.

REVD. JAS. STEWART.

In 1777 the Witness was prosecuted, Mr. Phipoe pleaded his cause without fee or reward. He refused money when he offered it.

MRS. FORTUNE, Wife to Colonel Fortune.

Knew him in C. Town. He was called the *Torrie Lawyer*.

He befriended her and Col. Fortune in 1777, when the Rebels took almost their all because they were Loyalists. She desired him to give his advice in writing, but he declined saying that if it was found out he would be hanged.

DR. SARSERY.

Has known Mr. Phipoe since the Surrender of C. Town. Since that time he has been very active & rendered every service in his power to the British Govrt.

22nd May.

Evidence Ld. Cornwallis Sen. Book No.—

1784.
12th May.

1175. Case REVD. MR. CLARKE.

(108). Swears in Genr. that he believes every word of his memorial is true. He had the living of Dedham worth £50 pr. an. & 20£ pr. an. from the Society for propagating the Gospel. His Living was for Life. The Memorial Contains an acct. of very Loyal & Meritorious Conduct & sufferings in Consequence he has almost lost the use of his speech by his Confinement.

Says he lost £2,000 Stg. in Personal Estate, part of this a Bond.

About £120 or 130 Stg. exclusive of the Bond. His Father died in 1768. He was drove from America because he would not consent to Independance. He was tried & Condemned to Transportation & put in Prison for ten weeks. He receives £60 pr. an. from the Treasury.

£ pr. an. from the Society for Propagating the Gospel.

The REVD. MR. PETERS.

Has long known Mr. Clarke by Character & person from 1772. He had the Living of Dedham. He was always a staunch Loyalist. He was deaf in 1772, but very able to do his duty. He had the Living of Dedham. He was always a Staunch Loyalist. The Living is moderately stated.

REVD. GEO. BASSET.

(109). Rector of Trin. Church Rhode Island. Knows Mr. Clarke had the Living of Dedham. Remembers his being brought to Rhode Island to be Transported. His voice was extremely good & Strong when he first knew him, but in 1778 he had almost lost it. Always understood that he lost it in consequence of ill treatment.

Decision.

The Board are of opinion that the Claimt is a meritorious Loyalist.

He Lost Personal Estate value £120.

The Living of Dedham value £50 pr. an.

He has an allowance from the Treasury of £60 pr. an.

1176. Case JOHN ANDREWS.

Is a native of New Jersey, in 1778 he carried an express from ^{1784.} 18th May. Sir Robt. Pigot to Lord Howe & Sir Hy Clinton. Produces a Certificate from Sir Hy. Clinton & Sir Robt. Pigot to that fact. In

consequence he was tried & banished. He has done other services, but was always pd. He believes he is to have £40 pr. an. from the Treasury.

Property—Lot of Land at New Port purchased it from Capt. Howland 16 years ago. Consider 1,600 Drs. & laid out 600 Drs. m re in expenses & buildings. A valuation produced on oath by James Nixon & James Clark at 2,500 Drs.

He had 8 large Hogs heads of sugar burnt at Bedford. 18 Hogs heads of Rum. Pd. 2,200 Drs. for both. Part was seized by the Rebels.

He left in his Store, 56 barrels Beef & Pork, pd. 60 sh. pr. barrel. He values them at 90sh. or £4-10. (110).

64 Casks Flour, pd. 45sh. pr. barrel.

55 Head Cordage, Cost 40sh. pr. Head.

2,000 Weight Cheese, pd. 16d. for it York Cury.

2,000 Weight Cocoa, Cost him 60sh. pr. Cwt.

20 Kegs butter, Cost 8d. pr. pd.

7 Bags Hops, Cost £25.

A Blood Horse. 2 Blood Mares. A Colt taken by the Rebels. Gave £32 York for the horse. £22 for one mare, £20 for the other. Pd. £45 for the whole. Not more than £50S. Charges £100S. Wages pd. 8 men when Carrying the express. He received ten Gs. from Sir Hy. Clinton. Claimed his money at N. York, but received only One Dollar pr. day for two years & Rations. No Mortgage or incumbrance.

JAS. NIXON, Late of Rhode Island.

Always considered John Andrews as well affected to Govrt. He carried Despatches for Govrt. He had a House & Lot worth 2,200 Dollars. Says he valued it at 2,500, but now thinks it worth 2,200. He would have given that. Says his Property is Confiscated. It appears so from an Official Paper.

BROOK SIMPSON.

Thinks his House in New Port worth £500 Stg. Thinks Mr. Clarke & Mr. Nixon have over valued it, but they are men of good Character & judges of Land.

Decision.

It appears that Mr. Andrews is Reported for £40 in full to carry him to America. (111).

A Zealous and Active Loyalist.

House & Lot in New Port £420. Merchandise £1058. Horses, £40.

1177. Case ALEX. STANHOUSE.

^{1784.} 18th May.

Is a native of Scotland, went to America in 1756, settled in 1759 as a Physician in Baltimore County & in 1764 in Baltimore

Town. Remained there until 1776. Avowed his principals from the Earliest moment.

Those who would not join the insurgents were Considered as

Enemies. He was abused as a Torrie & Sent Coventry. In 1776 he went to Philadelphia to Embark for England. Came to Lisbon July, 1776, & from thence to Engd.

Property—A House & Lot in Baltimore.

The Proprietors granted to him for a Debt. £80 in 1773 or 4. The value when he quitted it was £1,000 Cury. The last year it was worth £2,000.

Debts—About £3000 Sterg. He made £707-10-6S. in 1775 by his practice, & in 1776 nothing it decreased with the troubles.

He gained by two other branches of business £274S. Total gives £956-11-4S.

Has an allowance of £80 pr. An.

Produces the acct. of his gains by his Business.

(112).

GEO. CHALMERS, Esq.

Knew Dr. Stanhouse in Baltimore. Believes that he was uniformly Loyal. Believes he Lost his practice by the part he took. He cannot speak to his Property, but Knows Dr. Stanhouse had very handsome business. Thinks his gains might be £600 pr. An. S.

JAMES CHRISTIE, Esq.

Believes he was obliged to quit Baltimore & good Business as a Physician on acct. of the part he took with Gt. Britain. He had the 2nd practice in Baltimore. Thinks he might some years make £500 per an.

1178. Case WM. MCQUEEN.

1774.
15th May.

Went from Scotland to America in 1773. When the troubles broke out he was on his own Plantation in N. Carolina. First joined the King's Standard Jany., 1776.

Swears in Genr. to the truth of his Memorial. Bore arms in a Troop of Horse 1780, without pay. Ld. Cornwallis gave him a Capt. Commission. He was in 2 or 3 Engagements & served in the Ranks after 1780.

He was sent with dispatches by Major Craig to Lt. Cornwallis Was taken, tried & Condemned, but made his escape to C. Town & Stayed until the Evacuation.

Has an allowance of £30 pr. An.

(113).

Was Inspector of Refugees at C. Town for one month with a Sallary of 5sh. pr. day.

Certificates—Ld: Cornwallis, Major Craig, Col. McDonald & C. Colton to Character, Loyalty, &c.

He carried out £500S. with him.

250 acres of Land at Hedge Creek, Anson County, he gavs £100 Cury. in 1774. 50 acres Cleared. He Cleared 20 acres. He values it at £150 Cury.

63 Head of Cattle, 20 Milch Cows, 2 riding Horses, 13 Work Horses, 86 Hogs, 8 Sheep. Furniture £60. Carpenter's Tools

£15. 400 Bushels Corn 3sh. 30 bushels Wheat & all the other articles in the Schedule. The Whole real & Personal Property is valued at £795-10. Believes his Property is Confiscated. He owed no money.

KENNETH STEWART.

The Claimnt took part with the King's Govrt. at Cross Creek in 1776.

Knew his Farm, it was large & Considerable Clearances & some buildings. Cannot value it. He had a large stock, about 60 Hd. Cattle, Several Horses. Thinks his furniture worth £40 or 50 Cury.

DR. SHAW.

The Claimt was always Loyal. He was Prisoner with him in 1781.

Has been on his farm. It was in good Condition 50 or 60 acres Cleared. The House was tolerably furnished.

ANGUS MARTIN.

Lived neighbour to Claimt in America. Bore arms & was uniformly for Govnt. Heard he went with dispatches. Knew he owned his Farm, 150 acres. A Considerable Clearance. Says it was worth £150S. His House was decently furnished.

(114).

MURDOCH McDONALD.

Lived near the Claimt in 1776. He had a good Farm. Considerable Clearance. Good Stock, & his House well furnished.

1179. Case Hy. BLENKENHORN.

A German, went to America in 1762. Was at C. Town when the Troubles broke out. Took charge of the Rebels Waggon when they went agst. Savannah.

1784.
15th May.

Joined the British when Charlestown was taken & served in Capt. Phipoe's Compy. The oathes were tendred him, but he was sick & they excused him.

He gave £70,000 Paper Money for a House in C. Town in 1777 or 1778.

He had two Negroes. One of them was away. Came home in the fleet & had 260 Weight of Indigo & a cask of rice. The ship was taken. He values the rice at £5, the Indigo at £79-4.

States Debts Amounting to £526-11-6.

THOS. PHIPOE.

After the reduction of Charlestown the Claimt was in his Compy. He was trusted with arms & behaved well. He bought 2 Horses in 1777 or 1778. Does not know the value.

(115).

JAS. DARBY.

Says the Claimt kept the Brown Bear in C. Town, a Carriers Inn. He was Capt. of the Ship which brought him home. She

was taken. He had rice & Indigo & some furniture on board. All Lost.

JAS. MOORE.

Knew he kept a store for drg goods after C. Town was taken. Believes him an honest man.

SOPHIA GUTHORP.

Claimt married her Daughter. He kept a Store & Tavern at Charles Town. He lost two negroes there.

Col. Fortune. Knew the Claimt at Charles Town, he was a friend to the Loyalists. More Loyalists resorted to his House than

to any in Town.

1784.
May 25th.

1180. Case THOS. RYAN.

Is an Irishman. He went to America 14 years before the troubles. Lived at New York as a Car Man when the troubles broke out.

He refused to sign the Association. Was obliged to absent himself until the British Troops took the Place.

(116). Came to Engd. last Michlmass for his health. He never bore arms.

Certificates to Loyalty from Govr. Tyron & Mountford Brown. States his Losses at £178.

A Cart & Two Horses. Hay Clothes. Furniture. Cash. Loss of Business, &c. Support of his family for two years. Has received £20 in full from the Treasury.

JOSEPH ALICOCKE.

The Claimt was an honest Car Man at N. York. Very industrious & always Loyal. Knows nothing of his Property.

Decision.

The Claimt is a Loyalist.

He Lost Personal Property to the Amount of £80. Has received £20 in full from the Treasury.

PROCEEDINGS OF LOYALIST COMMISSIONERS

MONTREAL, 1788.

VOL. I.

MISCELLANEOUS EVIDENCE.

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THE EVIDENCE.

N. O.
February 18.

1181. Claim of RICHARD BROOKE, late of Tryon Co.

Claimt. says. He delivered his Claim to Mr. Powell in the Fall 83. Mr. Powell was too late to lodge it in England. Produces the Acct. which was sworn to before Judge Fraser Nov. 1st, 83, and Claimt. says the Acct. was delivered at that time or near it.

- (1). Is a Nat. of England. Came to America about the beginning of the War, but there had been no battle at that time. He went to several Places, and at last fixt on Tryon Co. This was in the Fall of 1774. He Continued there till the Rebellion broke out, from the first he declared in favour of Brit. Govnt., in 1776, he was taken up & imprisoned & kept 7 months in prison in Johnstown, in 1777 he was imprisoned again, he was imprisoned a 3rd time in Albany Gaol in 1778 from whence he got discharged on bail & Came to Canada, has Continued there ever since. Now lives in Montreal.

His name in
Anstey's list.

Had 400 acres in Tryon Co., purchased in 1774 of Richd. Wells, of Philadelphia at £50 Pens. Cur. per 100 acres. Paid the whole in Gold & Silver in 12 months, says he had Cleared & improved & fenced 70 or 80 acres, built a good house, 3 Stories high, a large Barn & good out buildings. Vals. Clear land at £4 York as very low.

Lost near 30 Head horned Cattle, 4 horses, valuable Tools, utensils, furniture, Plate, 10 Tons Hay, a great quantity of Cheese. Part taken when he was imprisoned the first & 2nd time, the

Seems a
good man.

rest when he was sent to Albany. They were all sold at Vendue. Says he sold an Estate in England for £1,000 before he came to America & brought most of it with him.

WILLIAM FAUKNER, Wits. :

Knew Claimt. He settled in Tryon Co. in 1773 or 1774. He always was Considered as very Loyal, and acted as such, he was several times imprisoned on acct. of his Loyalty, the last time Witness thinks was in Albany Gaol, from Albany he went to Canada & his Whole Property was Confiscated.

- (2). He had a Tract purchased of Mr. Wells in the Fall 1774. Witness remembers him living upon it in 1774. He made large Improvements—there were 40 acres clear in the end of 1775. There was an extraordinary good Barn and good house. He had a large stock at this time—12 milk Cows and other Cows. He came over in very good circumstances—with a great quantity of Tools etc. The house appeared well supplied with all sorts of necessaries. Has understood that all his Property real and personal has been sold.

Claimt. produces a letter from a Friend of his dated Albany March 3, 1787, informing him that a Frenchman had bought his Farm.

1182. Claim of WM. MCGLAUGHLAN, late of Tryon Co.

N. C.
February 18.

Claimt. says he was in Sr. John's first Battn. was at Coteau de Lac & delivered his Claim to his Commanding officer.

Is a nat. of Ireland—came to Am. in 73—was settled in Cherry Valley—joined the Brit. at first—served all the war—now lives in New Johnstown.

Produces Discharge. Produces Recommendation from Capt. Anderson & Certificate to his Character. Says Sr. John Johnson told him he would give him a like Recommendation. (3).

Had 100 acres. He had bargained for it in 1774—he had not paid for it, but had paid for the Improvmnts—pd. £30 York. Says there was not so many acres as 20 acres clear. He cleared 5 acres more, there were above 25 acres clear. There were buildings upon it.

A good man.

Had 3 milch Cows—2 Heifers—5 Horses—Utensils—furniture—Left all behind him. They were all lost.

TIMOTHY OBRIEN Wits.

Knew Claimt's. Place at Cherry Valley—he was in a prosperous way. There were good clearances. He had a good stock.

1183. Claim of ROBERT DIXON, late of Albany Co., decd.

N. C.
February 18.

WILLIAM FAUKNER Wits.

Says Robert Dixon was a soldier in Jessops—thinks he was at

the River Le Chenay the Fall before the Regiment was discharged He died last May 12 month. His wife died last year. He has left 2 sons, 2 Daughters all very young and helpless—they live with their uncle John Cameron at New Johnstown—speaks very well of him as a man proper to have the rect., of what may be allowed for the children.

John Cameron appears—Says he is Brother in Law to Robert Dixon—he died last May 12 months—his wife is since dead. He has left 4 Infant Children who live with Witness.

The late Robert Dixon was a nat. of Scotl—came to America some years before the war. He was settled at Saratoga. He joined the Brit. Army in 1776, and served all the war. He had settled on some Lands at Saratoga as Witness was informed, but he does not know the Place. Witness seems a good man, but at Present there is no Evidence. (4).

1184. Claim of ALEXR. NICHOLSON, late of Remington Vermont—Lodged in England.

N. C.
February 18.

Claimt. says he was at Isle au Noix in the Fall 83, then gave in a Claim to be sent to Major Jessop—delivered another to Capt.

Gomersall in 84.

Is a nat. of Scotl—came to Amer. in 74—settled in Pounal—joined in 77—served all the War, except the time he was Prisoner. Now lives a Bay of Quinty.

Had 200 acres that lay near William's Town, it lay on the Lines between Massts. & York Govt. Claimant bought it of Thomas Euston in 1776 after the war began—it was wild land—it was to cost 1 dollar per acre, but he was to pay it part in work—part in money. He had began some little Improvements.

He had 2 horses, 2 Cows, 1 Heifer, 2 Hogs, Joiners Tools, at Pounal. They were taken and sold after the Battle of Bennington, when Claimt. was taken Prisoner.

JOHN DEFOE, Wits.

- (5). Knew Claimt. There were some Lands which were call'd his. Knew that he had 2 Horses, 2 Cows, at Pounal & Joiners Tools He was taken Prisoner at Bennington Battle and the Rebels took his stock. The rebels sold him as a slave and he was obliged to work out his Freedom.

N. C.
February 18. 1185. Claim of GILBERT BOGART, late of Orange Co., de bene esse, vi infra.

TOBIAS RYCKMAN, Wits.

Says Claimant was in the Engineers Department during the War. He was at Sorell in the Fall 83. He lived at Tappan Orange Co.—he had 2 houses, and a large Barn, and 30 acres of Land in Tappan. Witness has seen his purchase Deeds. He had Horses, Horn Cattle—very good furniture. He joined the Brit. very early and his Property was seized and sold by the Rebels.

N. C.
February 19. 1186. Claim of JOHN MIDDAGH, late of Ulster Co.

Claimt. says. He was in Sr. Johns 2nd Battalion—was at a considerable distance from Montreal in the Fall 83.

- (6). Is a nat. of A.—lived in Ulsetr Co. when Troubles broke out. He from the first declared for Brit. Govnt.—Suffered a great Deal from the Rebels on that acct. Was driven from his house in 1777, and was obliged to skulk in the woods for almost a whole winter—had a brother who was executed for raising men for the King's service, in 1779 Caimt. came to Niagara, joined Sr. Johns Regt., served till end of the war. Produces his Discharge—now lives at New Johnstown.

A good man. Had taken up some lands on the Head of the Deleware—was to have had a Lease from Judge Livingston. He had been in Possession some years before the War—had cleared 10 acres—Had built a House, and had a share in a Horse Mill worth £2. He saved his Cattle—Lost Utensils, furniture, Cloaths, 2 Canoes.

Produces Certificate from Capt. Munro to his Loyalty, which also mentions the execution of his Brother.

STEPHEN MIDDAGH, Wits.

Says Claimt. and Wits. and 2 other Brothers were very active for Government from the first. One Brother was executed. Claimt. joined the Brit. Army at Niagara, he and his Family.

He had taken up lands at the Head of the Delaware 2 years or more before the War—cleared 10 acres, Lost Utensils, furniture.

1187. Claim of STEPHEN MIDDAGH, late of Ulster Co.

N. C.
February 19.

Claimt. says—he was in Sr. Johns 1st Battn.—gave his claim to Capt. Munro in the Fall 83. Produces Capt. Munro's Certificate to that purpose and to his Loyalty.

Is a nat. of A.—lived upon the Delaware when the Rebellion broke out. He first joined Butlers Corps in 1776,—was discharged on acct. of illness in 1779. As soon as he got well he joined Sr. Johns Corps, served till end of the War—produces his Discharge. Now lives at 5th Township. (7).

Had taken up some Land at the Head of the Delaware—had A good man. cleared 5 acres—had built a house, a share in a Grist Mill. Lost 1 Horse, 1 Cow, Utensils, furniture, Cloaths, Stack of Corn.

JOHN MIDDAGH, Wits.

Gives the same acct. as his Brother. He had 5 acres Clear. Lost Horse & Cow, furniture, Tools, all taken by the Rebels.

1188. Claim of MARTIN MIDDAGH on behalf of Henry, Charles, Rachel and Mary Bush, children of the late Henry Bush, late of Ulster Co., decd. N. C.
February 19.

Martin Middagh says—Henry Bush died in the year 1779 or 1780. He and his wife both died at Mashishe, nearly at the same time.

He is a native of America. He lived at Marbletown when the Rebellion broke out. He came from thence to the Delaware. He always declared in favr. of Brit. Govt. He joined the Indians under Brant—thinks this was in the year 1777. He was always ready to join the scouting parties and joined in many occasions. Came into Canada in 1779, brought his family, died at Mashishe in 1780. He married Witness's Sister and has left 4 children all Infants. Witness is the Guardian of them all—3 live with him, one Rachel lives with Capt. Rich'd. Duncan. (8).

The late Henry Bush had a farm at Marbletown left him by his Father's Will. His Father died some years before the war. He had been in Possession from the time of his Fathers death till he came to the Delaware.

There were 50 acres—it was new ground, not cleared—he had begun building, but did not do much. He left Mashishe on the commencement of the Rebellion, being persecuted by the Rebels and came to the Delaware. He then took some Lands and cleared 5 or 6 acres.

He lost 2 Horses. He left a Weavers Loom and Tackling, utensils and furniture. He left all these things on the Delaware when he went to Capt. Brant—a Loom was worth £5.

JOHN MIDDAGH, Wits.

Says Henry Bush was from the first a steady Loyalist. He joined with Capt. Brant and was in several scouting Parties. He was very near losing his Life by a party of Rebels who fired at him.

He came into Canada with the other Loyalists who were driven from their homes.

- (9). He had 50 acres of Land at Marbletown under his Father's Will. His father had a considerable Estate besides a lot of it cleared in Marbletown—this was left to other children. Some little was done on these 50 acres—the house was began. From thence he came to the Delaware—Cleared 4 or 5 acres. He lost his moveables—1 weavers Loom and Tackling Compleat, furniture.

N. C.
February 20.

1189. Claim of MICHAEL GRASS, late of Tryon Co.

Claimt. says. He was at Sorell & Cataraqui in the Fall 83. He sent a Claim home by Mr. Kyler & Capt. Gomersal.

Is a native of Germany—came to America in 1753. Was living in Tryon Co. when the Rebellion broke out. From the first took part with the Brit. Govert.—in 1777 he went to New York where he continued to reside & on all occasions turned out as a Volunteer. Had an appointment as 1st Lieut. in one of the Companies of City Militia in 1780. Produces his appointment from Major James Patterson—came away from New York before the Evacuation, being appointed Capt. of Militia for a Company of Loyalists who were going from New York to Canada. Produces the Commission from Sr. Guy Carleton in July in 1783.

In consequence of his appointment he came to Canada—has been employed in settling the Loyalists at Cataraqui for which he has rec'd nothing—above 900 Persons came under his Direction. Now resides at Cataraqui.

- (10). Withdraws his claim from his Farm inserted in his first Schedule—as he has saved it, and for several articles of personal property which he has recovered—produces a new acct.

A very
good man.

Had a house at New York—he built it after he went to New York in 1780. It was on Ground belonging to one Bateman. Says this was a vacant lot & he built upon it in Consequence of Permission given by the Mayor agreeable to a Proclamation of Sr. Henry Clinton—the building Cost him 165 guns. Lost furniture to a considerable amount. This was in the House at the Farm in Tryon Co.—While Claimt. was at New York. The Rebels seized all his furniture & Stock & sold it at public Vendue—he had very good furniture—a stock of Sadlery goods worth at least £150. They took his farming utensils at the same time—Lost 4 horses—5 Cows 8 Sheep.

Produces at the Foot of his acct. the affidavits of 2 persons to the Truth of the acct. now given in. Sworn at Cataraqui.

PETER CARLOW, Wits.

Knew Claimt. when he lived on the Mohawk—he was always very Loyal. He went off to New York, to join the Brit. Troops because he was called upon to join the Rebels.

- (11). He was in good circumstances—he was a farmer & sadler. He had a very good stock. He used to have a quantity of Tools & Sadlery goods. He had horses & Cows—had a wagon & Carts.

1190. Claim of GEO. BUCK, late of Tryon Co. Lodged in ^{N. C.} England by Capt. Gomersal. February 20.

MICHL. GRASS, Wits.

Says Claimant has met with an accident lately which has made him quite a cripple & he is unable to travel to Montreal.

He is a native of Germany—Came to America quite a child—lived in Tryon Co. He was then a cripple & could not serve, but he was very Loyal. Went to Canada in 81. on acct. of his Loyalty. He was driven from his Farm by the Rebels. He now resides at Cataraqui.

Witness speaks very favourably of him.

He had no Land of his own but was on hired Land. He lost

a Horse & a Colt & Cow & some grain. Witness remembers that he had the Horse, Colt & Cow & thinks that he lost them by being driven from his Place. He came into Canada helpless & stript of all his Property.

1191. Claim of JEREMIAH SPENCER, late of Clarendon. ^{N. C.} Lodged in England, Vermont. February.

Claim says—He was in Caldwell's Manor in the Fall 83. He sent his claim home by Capt. Gomersal.

Is a nat. of Am. —lived in Clarendon when Rebellion broke out—joined the Brit. Army at Castleton & Fort Edward—attended the army 5 weeks with Cart & Oxen after Burgoyne's Capitulation. He returned home—he was taken prisoner 3 or 4 months—he got back to his Family—after that he sculked about. He was frequently employed by scouting Parties. He came into Canada in March, 82.—staid till June, then fetched his Family in July. (12).

In the fall he joined Rogers Rangers. He and 3 sons joined at the same time—served till Regt. was disbanded—says he was about 13 months in the Corps. Produces his Discharge in Decr. 83, stating that he had served for a year.

Says his Sons were so young that they could not enter into year service without him. He staid to be of service in Scouting Parties.

Had 100 acres in Otter Creek purchased in 1768 of Randol Rice for 16 dollars—it was half a right—afterwards got Grants from New York & New Hampshire—at expense 60 dollars—he cleared 40 acres—built a Log house.

Produces Certificate from M. Lyon, Clerk of County of Confiscation that Claimts. real and personal Estate was Confiscated in 78.

Lost mare & colt—4 Cows—3 calves—2 Steers—3 yearlings—some Flax &c., Taken by the Rebels. (13).

SIMSON ——— Wits.

Knew Claimt—Considered him always as a Loyalist. He went into Burgoyne's Camp with Wits. served in the army with his Team during the Campaign —returned home, but was prosecuted

& imprisoned & driven from his Place. Thinks he came into Canada before the war was over.

He had 100 acres in Clarendon—Witness says he had 300 acres, when he knew the Place, but he sold 200—Witness understands he kept his home Lot—thinks there were 30 or 40 acres clear. He had a good stock of Cattle.

LIEUT. HASELTINE SPENCER, Wits.

Knew Claimt.—Considered him always as a Loyalist—he joined Genl. Burgoyne with his team & Continued with Burgoyne during that Campaign. He came into Canada before the war was over. He and 3 sons were in Rogers Rangers. His sons were very young. He had about 100 acres of Land at Clarendon—about 40 acres clear—remembers him in Possession some years before the war—he had been settled in that Country a long time. He had a horse or two & 4 or 5 horned cattle when Witness was at his Place last, which was in 1777.

(14).

N. C.
February 21.

1192. Claim of JACOB MILLER, late of Tryon Co.

sent a claim to England by Capt. Gomersal.

Is a nat. of Germ.—came to Amer. many years ago. Lived at Turloch when Rebellion broke out. He joined the Brit. Army in 1777—served all the war now lives at Bay of Quinty.

He had 150 acres of Land at Turloch. He purchased them of Nicholas Stamberg of Schoharie in 1769—he was to pay £90 York. He gave a Bond for payment had no pard. He had cleared 20 acres—built house & Barn—He lost 3 horses, 10 head of Cattle, 4 Sheep, 12 Hogs, furniture, Utensils. Left all these things on his

Farm. Left a Crop in the Ground.

FREDERIC FOX, Wits.

Knew Claimt—he was always Loyal—he joined the Brit. at Fort Stanwix.

He had 150 acres at Turloch—he had been in Possession 6 or 7 years before ye war. He cleared 21 or 22 acres. He had built

Claimt. says—He was at the River De Cheyne in the Fall 83. House and Barn. Knew his Stock—he had 3 horses, about 10 head of Cattle &c.

N. C.
February 21.

1193. Claim of STEPHEN BUIS, late of Albany Co.

(15).

Claimt. says he was at Isle au Noix in the Fall 83. Is a nat. of A.—lived at Newtown, Albany Co.,—joined the Brit. in 80—says he was to young to join before. He lived with his Father & a year after his death he joined the Brit.—served till end of War. Produces his Discharge. Now lives at Cataragui.

His Father had a house for 80 years of 120 acres. Claimt. took Possession on his Father's death in 1779. His Father had been in Possession 20 years. The Rent was £6 York per ann. When Claimt. came to Canada, his mother was turned off the Place and came to Canada. She saved the Cattle.

There were 70 acres clear—there was a good Log house, Barn & good man.
& good orchard.

Produces affd't. of John Conklin taken by W. R. Crawford at
Cataraqui to Claimts being possessed of a Farm as above stated.

Do of PETER THOMAS.

JOHN BUIS, Witness.

Knew the Farm which belonged to Claimts Father, & which
came to him on his Father's Death—there was a good deal clear.
His Father had been in possession many years—there was a good
house & Barn—he supposes there were 50 or 60 acres clear.

1194. Claim of JOHN CHRISTY, late of Tryon Co.

N. C.
February.

Claimt says— He was at Carleton Island in 83. Is a nat. of
Am.—lived at Johnstown when the Rebellion broke out—he joined
the Brit. in 1780. He had one son who had joined before—he had
2 other sons in the service. Claimt. served 3 years produces his
Discharge—lives at New Johnstown.

(16).

He had taken some Land of Sr. Wm. Johnston, in Kingsbury
Patent on Lease, 100 acres. Took Possession in 1775—cleared 15
acre—built house & Barn.

No. 2. Had also agreed to purchase some Lands of Sr. Wm.
Johnson in Mayfield. The agreement was made in 73 or 74 —had
not got a Deed, or paid for them, but had cleared about 15 acres.
When he left his Place, he left 2 horses, & 20 horned cattle—his
family saved 10 young Cattle, farming utensils. These things were
taken by the Rebels & sold at Vendue—soon after Claimt. went
away.

Produces an affd't of Allen Cameron taken before Capt.
Anderson to Claimts. Loyalty, & property as above stated.

CHRISTIAN SCHICH, Wits.

Knew Claimt in Tryon Co.,—he came up from New York to
settle on Sr. Wm. Johnson's Lands, some time before Sr. Wm.'s
Death. He had 2 Farms then as Witness understood. He used
to attend the market as a Farmer with grain &c., & used to have
his Farming utensils repaired by Wits., but Witness never saw his
Farms. He seemed to be in a very good way. Has seen some
Horses & Cattle that belonged to Claimt.

(17).

He came into Canada in 80—left some of his Family behind,
but they saved only part of his property. Witness speaks of his
Character as being a very honest man.

Further Evidences in Case of ELEANOR MAYBEE, v. Vol. 21, February 21.
f. 112.

Joseph Hoffman, her present Husband appears—says he was
informed by several persons that the late Peter Maybee had 150
acres of Land, of which he had the soil Right, in Dutchess Co.—
has heard a great deal was cleared. Heard he let it when he went
to Albany Co., to one Miller. There was a great deal of Rent due

which Peter Maybee never rec'd.—has understood that Miller was driven away from his Farm. Thinks Peter Maybee had left Dutchess Co. 9 or 10 years before the war began.

N. C.
February 25.
(18).

1195. Claim of ABRAHAM WARTMAN, late of Pensylv., dec'd. John Wartman 2nd Son of Abraham Wartman appears—says his Father died last year. His eldest Brother Peter is at Cataraqui—his lamed from an accident & could not come, but Witness is authorized to act for him & produces a Letter of attorney to enable him to do so.

The late Abraham Wartman was at Coteau de Lac, in the Fall 83, & sent a claim home to England by Capt. Leake.

The late Abraham Wartman was a native of Germany—came young to America—lived in the Susquehana when Rebellion broke out. He joined the Brit. in 1777—he served 3 years in the Army. He was then discharged on acct. of age & came to Canada & was employed in the King's Works as artificer—he afterwards settled in Cataraqui—died last year, leaving Catharine his widow & 3 Brothers all at Cataraqui.

His mother came to Canada with her Husband—his eldest Bror. came in at the same time, & was employed in the King's Works. Witness & the youngest Bror. came in at the same time, they were both too young to serve. The eldest Brother of all was killed in service in 1788.

His Father had a Farm in the Susquehana—he had taken up some Land at the office at Philadelphia it was on the disputed Lands. He took Possession seven or eight years before the war—he built house, Barn & outhouses—thinks there were 24 acres clear.

(19). He had mare & colt & Horse, yoke of oxen do of yearling, 2 Heifers, Sheep, Hogs, furniture & utensils. These Things were taken after his Father & eldest Brother joined the Brit.—Witness & his Mother were at Home & were obliged to quit & the Rebel took all the Things above mentioned.

N.B. The whole is to be paid to John Wartman.

CONRAD SILL, Wits.

A good family. Knew the late Abraham Wartman—he was very Loyal.—He & his eldest son joined Col. Butlers Corps in 1777—he served two years—then he & his Family came into Canada. His eldest son was killed in service. His Property was all lost, after he came away. He had some Proprietors Land in the Susquehana it was disputed land—thinks he had cleared 30 acres—a fine young orchard—he had a house, Barn &c. Gives same acct. of stock.

N. C.
February 25.

1196. Claim of CONRAD SILLS, late of Pensv. Lodged in England.

Claimt. says—He was at Mashishi in the Fall 83—gave a Claim to Capt. Leake in Jany. 84.

Is a nat. of Germany—came very young to America—Lived on the Susquehana, joined the Brit. in 1777—was at Fort Stanwix

—served 3 years— then came into Canada—he sent three of his sons as soon as they were old enough into Sr. John Johnson's Regt. Now lives at Bay of Quinty.

He had 300 acres on the Susquehanna—he built an house— A good man.
 'he had cleared 20 acres—it was disputed Land—he had 6 Horses,
 4 cows, 2 calves, 1 Bullock, Sheep, Hogs, furniture, utensils, (20).
 grain &c.

JOHN WARTMAN, Wits.

Knew Claimt.—He joined the Brit. Army in 1777—Knew his Lands.

LAWRENCE SILLS, Wits.

Says there was a good clearance on his Father's Lands—remembers the stock & agrees with his Father in the acct.

1197. Claim of HENRY LYMAN, late of Pensilvania. Lodged N. C. February 25.
 in England.

Conrad Sils Witness appears—says that Claimt. is so ill, with the Ruematism that he could not come.

Says Claimt. was at Coteau de Lac in the Fall 83.—sent a claim by Capt. Leake. He is a native of Germany—came very young to America—settled on the Susquahana. He joined the Brit. in 1777—he served three years—then came to Canada. He was an old man—they gave him an Employment at Coteau dr Lac. He now lives at Bay of Quinty.

He had some Land on the Susquahana and a good stock.

JOHN WUSTERS, Wits.

(21).

Knew Claimt.—he was always Loyal—joined the Brit. in 77. Knew his Lands on the Susquahana—he had better than 12 acres clear—he had built a house & Barn—he had oxen & Cows & Sheep.

Witness is told to inform him that he sh'd send a Certificate that he is not able to come from his apothecary.

1198. Claim of WILLIAM KELLER, late of Albany Co. N. C. February 25.
 Lodged in England.

Claimt. says—He was at Isle au Noix in 83—gave his claim to Major Mathews that Winter.

Is a nat. of America—lived in Houssac when Rebellion broke out—joined the Brit. in 80—served in Rogers Rangers till end of War. Produces his Discharge. Now lives at Bay of Quinty.

He had 100 acres of Land in Houssack. It was the Pataroon's Land. His Father had a Lease for 15 years—gave it Claimt., who got a new Lease in his own name. He was a long time in Possession, before the war. He had near 50 acres clear—he had built house & Barn &c.

Lost 2 horses & a colt, 2 Cows, 1 Heifer—these were lost before he left the Country—he left when he came away—2 other horses, 2 Cows, his Furniture & utensils were taken away in 1777.

Seems a good man, but not to be allowed much.

(22). Produce an affidavit from his Brother Frederic Keller taken before Jephtha Hanley to Claimts. having the Property above stated.

N. C.
February 25. 1199. Claim of FREDERIC KELLER, late of Albany Co. Lodged in England.

William Keller says—his Brother was at Isle au Noix in the Fall 83.

He is a nat. of Amer. He joined the Brit. in 80—served till end of the war. Produces his Discharge—now lives at Bay of Quinty. He had lived with Witness at Housac—had no Lands—he had a horse & Cow, 2 Sheep. He left the horse & Cow behind where he joined the Brit. Army.

N. C.
February 25. 1200. Claim of BERNABOS RAY, late of Goshen, New York. Lodged in England.

Claimt says he was at Cataraqui in 83. Sent a Claim by Capt. Gomersal.

Is a nat. of A., lived in Essex Co. when the Rebellion broke out. He was in a bad state of health at first & would not take any part. He was summoned before a Rebel Committee in 79. Had a

Judgement agast. him & was obliged to find security of £1,000 Feb. following, viz., in 1780, he got into New York & Continued there till the Evacuation. Then came to Canada. Now lives at Cataraqui.

(23). He had 40 acres near Goshen. Purchased after the War began. He gave £200 York for it. He paid the whole. Part by money, part by Paper, & part by giving a Bond. Vals. it at £200 York.

He had Improvements on another Farm adjoining. He bought the Improvements at the same time with his other Farm, he gave £30. He came to an agreemnt with Roger Clark to let this Place to him before he went to New York. He took Possession but has now parted with it. Lost the Stock mentioned in his Schedule, at different times. Greatest part was lost as he was carrying it into New York. The 2 horses & Wagon loaded with Beef were taken near the New Bridge, by the Rebels in the Winter of 1779. He intended to have sold the Beef at New York. He had been used to

Carry Provisions into New York for some time.

Carpenters Tools, Hogs, &c., they were taken from the Place at Hackinsac where Claimt had got leave to reside. His Wife was there. The Rebels took them & sold them at Vendue after Claimt went into New York. All the Things except the two first Articles were lost in this way.

Produces an affidt from John Burdet sworn before Major Van Alstine that Claimt had the above Property.

N. C.
February 25. 1201. Claim of JAMES JACKSON, late of Skeensborough.

(24). Claimt says He was at Isle au Noix in 83. Is a Nat. of England. Came to America in 1770. Lived at Skeensborough when

Rebellion broke out, joined the Brit at Skeensboro where Burgoyne was. He did not serve at that time, but assisted the Army there. He came into Canada in 81. Served in Jessups Corps till end of the War. Produces his Discharge. Now lives at Cataraqui.

He had 208 acres at Skeensborough Lease Land. He had the Lease in 70. He had cleared between 30 & 40 acres, built house, barn & stable, &c.

Lost 5 Cows, 1 Heifer, 1 Bull, 3 Horses, furniture, utensils. They were taken in 1777. The Cattle were sold at Vendue. This was on acct. of his having Assisted the Brit. Army. Says he should have left the Country sooner, but Illness prevented.

Produces an affdt from Wm. Prindle sworn before Major Van Alstine, to Claimts Property in a great measure as above stated, & that he was possesst of 2 Mulattoes.

Claimt says his wife had 2 Mulattoe girls about 8 yrs. old. One was sold when Major Skeens things were sold. They had been given to his wife by Miss Skeen. The other was stole.

JOHN SMITH, Wits.

Knew Claimt at Skeensboro. He was a very good Loyalist. He afforded great assistance to the Brit. Army at Skeensboro. His effects were seized on Acct. of his having assisted the Brit. Knew his Farm, he had been a long time in Possession. He had about 30 Acres Clear. His Wife had two Mulatto Girls. Witness always supposed they belonged to him. Knew his stock. He had a good stock, heard of 5 Cows, 2 Heifers, being driven off by the Rebels.

(25).

1202. Claim of JOHN SMITH, late of Skeensboro.

N. C.
February 26.

Claimt Says. He was at St. Johns in the Fall of 83. Is a Nat. of Eng., has been 37 years in Am., lived at Skeensboro when Rebellion broke out. He came into Canada in the year 80, & joind Rogers Rangers. Says he was old, or he should have joind

at first. His principals were known and he was driven off from his place. He had frequently harboured Persons who were sent out on secret service. Served 2 yrs. in the Rangers. Now lives at Bay of Quinty.

Produces Certificate to his Character & to his having served in the war before the last in the 44th Regt. & to his Loyalty & service during the late Rebellion, signed by a great many of his neighbors, by way of recommending him to Charity, he having lost his House & Property by fire last May, 12 months.

(26).

He had 111 acres Tenant Land in Skeensboro. He had the Lease 1768. It was a Lease forever at 1s. pr. Acre. He had cleared 24 acres, a good house, a large Barn & Stable.

Lost 1 Horse, 2 Cows, 16 Hogs, Grain, Hay, &c. This was at Kingsbury. He had got some lands there from a friend, after he quitted Skeensboro. He left all these Things there when he went into Canada.

JAMES JACKSON, Wits.

Knew John Smith. He was always a good Loyalist. He had a Farm at Skeensboro, 24 acres Clear. He had been a good while in Possession. After he was driven from Skeensboro. He had some lands & a little stock at Skeensboro, 2 Cows, 1 Horse, Hogs, &c., all left behind when he came away.

N. C.
February 25.

1203. Claim of GILBERT BOGART, late of Orange Co.

Claimt says. He was at Sorell in 83. Is a Nat. of Amer., lived at Goshen when Rebellion broke out. Never joined the Rebels. Came into New York in 1777. Continued at New York. Served in the Engineers Department. Produces Certificate from Alex. Mercer, dated Jan., 80, that Claimt then did Duty in that Department.

(27). He sometimes went out as a guide, particularly when Major Blowwett, a Rebel Major, was taken. Continued at New York till Evacuation. Now lives at Bay of Quinty.

His name is in
Anstey's list.
A very good
man.

He had 30 acres at Goshen. He bought it 6 or 7 years before the War. He gave £300 York for it. He has paid all. Had a Deed. His Deed is now at Home. Built 2 Stone houses & one framed House & good Barn, the whole was well improved. There were fine orchards, fine meadows. Vals. it at £350. Says he could have got more.

Had 12 Cattle, 4 horses, 9 Hogs, furniture, Clothes, utensils. Taken after he went to New York.

Produces an affidit from Susannah Baker before Major Van Alstine to Claimts Property above stated. Produces 2 affidts to his Loyalty & services as a Guide, & to his having been driven from home & Coming within the Lines at New York & serving in Engineers Department. See Page 11th.

N. C.
February 25.

1204. Claims of JAMES BRADSHAW, late of Kingbury, Charlotte Co.

David Bradshaw, eldest son of Claimt, appears. Says his Father is very old & infirm & Could not attend.

(28). His Father was at Sorell in the Fall, 83. He is a Nat. of Ireland. Came to America many years ago. Was Settled at Kingbury when Rebellion broke out. He had always declared in Favour of Brit. Govrt. He had been a Capt. of Brit. Militia in 1777. He was put in Gaol on acct. of his Loyalty in 1779. Came into Canada. He was too old to serve. He continued with the Loyalist till he went up to Bay of Quinty. He lives there now.

He had 500 acres in Kingsbury. Produces a Conveyance from Benjamin Wildman to Claimt of 1-46 of 23,000 acres in Albany Co. in Considr. £60-1762.

He had 56 acres in good Improvements & well fenced. He had a House & Barn. Vals. Clear land at £3 pr. Acre. The wood land at 16 shills. York, exclusive of buildings. His Father had

also a share in a Saw Mill. Lost his furniture & farming utensils. Says the House & Barn were burnt when Major Carleton retreated from that Country.

Produces affidt. from Ensign Thos. Sherwood to Claimts having been imprisoned in Osopus Gaol & to his having been indited.

Produces 2 Affidts. to Claimts property agreeing with the above acct.

MOSES WILLIAMS, Wits.

Knew Claimt, he was always Loyal, suffered a great deal on that acct. Knew his Place, it was a large Farm, thinks 50 acres Clear, it was a noble House & good buildings. The House & buildings were burnt on Major Carleton's return. One Esq. Moss, a Rebel, has got Possession of it, he was a Committee man.

1205. Claim of HENRY JACKSON, late of Albany Co.

N. C.
February 25.

Claimt. says he was at the River DeChine in the Fall, 83.

Is a Nat. of Am., lived at Trenhausik, near Albany when Rebellion broke out, joined the Brit in 81, Served till the end of the War. Produces his Discharge. Now lives at Osswegatchie.

(29).

He lived at the Farm of one Cline. He lived on Shares with him. Had some Stock of his own. He was driven off on acct. of having harboured Scouts. Left 2 horses, 4 Cows, 2 Heifers, 2 Steers, 21 Sheep, Utensils, furniture, Corn Loom. A Party of Rebels came to take Claimt. He made his Escape, but they took his things.

THOMAS LAKE, Wits.

Knows Claimt, he was always a Loyalist, he used to assist persons kept on Secret service. He had a farm at Town—on shares with one Cline and had stock of his own, 4 Cows, 4 Young Cattle, 2 horses, a good many sheep. Witness had been at his Place and Knew of his having this Stock.

Has heard from Several Persons that Claimt was obliged to quit his Farm & leave his stock behind him.

1206. Claim of ANDREW LIDDEL, late of Schenectady.

N. C.
April 15.

Claimt says. He was at Quebec in the Sumr., 83, left it in June, came to Montreal. Went to Chambly & was there during that Fall.

(30).

Is a Nat. of Ireland. Came young to America. Lived in Sheneckadie when Rebellion broke out. Always against the Rebels. Joined Genl. Burgoyne, served that Campaign, was taken Prisoner—Coming to Canada after Burgoyne's defeat. Kept in Albany Gaol 7 months. Made his escape, got into the Province. Now lives at Caldwell's Manor.

Had furniture in a house at Scheneckady—a hired house—hired of Esq. Duncan, taken in 1774 for 7 years. Claimt. was to have the Improvemts. He had built a Blacksmiths Shop, this was an Improvement for which he should have been paid at end of his Lease. Worth £40.

His furniture & Blacksmiths Tools were all taken when he joined Burgoyne. Was robbd of Cash when Coming into this Country When he was taken Prisoner. The party that robbed him was commanded by one Lieutenant Fairchild.

Says his Blacksmiths Tools could not be replaced for £100 York. Says the same as to his furniture.

HUMPHREY HARGRAVE, Wits.

(31). Knew Claimt Scheneckady, always Loyal, he joind Genl. Burgoyne. He was a Blacksmith, had a Shop & Tools. He Kept 2 apprentices. He had his house well furnished. His things were taken by the Rebels. Some plundered, some sold at Vendue.

April 18.

Further Evidence in Case of WILLM. SCHENNERHORN, v. Vol. 21, p. 117.

HENRY DELLENBACK, Wits.

Knew the late Wm. Schermerhorn. He lived at Hilberg on Rancellors Manor. Knew the Farm on which he lived, there was a good House, fine Clearance. Understood he had other Lands. About 40 or 50 acres Clear about his House. Heard that he lost all his Stock by the Rebels. There was a new framed house & a good Barn. Farms run there at 100 or 200 acres.

N. Y.
April 80.

1207. Evidence in the Claim of JOHN CURTIS, late of Manchester, Vermont.

Claimt Sworn Says, that he was at St. Johns in the Fall 1783.

(32). Is a native of America, lived at Manchester when the Troubles broke out. Always declared in Favour of the British, but was obliged to turn out once with the American Militia & served with them three months at Mount Independence. Joined Genl. Burgoyne in 1777. Came to Canada just before the Convention. Served in Col. Peters Corps & afterwards in Sir John Johnsons Regt. till the end of the War. Produces his Discharge. Now lives on Caldwells Manour.

Produces Deed dat. 20th March, 1775, Whereby Moses Soper in Consideration of £31 Curr. lawful money in hand paid, Conveys to Claimt 65 acres in Manchester. Says when he made the purchase it was all wild land. Afterwards Cleared 5 acres. Lost when he joined the British, Cloaths & Watch, Farming utensils, Corn in the ground.

Produces Govr. Chittendens Certificate dated 1st March, 1788, that the Estate of Claimts had been Confiscated for his adherence o the Enemies of the State.

N. C.
May 10.

1208. Claim of JAMES SHAW, late of New York.

Claimt. says He came from New York in the Sumr., 83, never landed at Quebec, went to Sorell—was there that winter.

Is a Nat. of Ireland, has been in America 30 yrs., was at New York when Rebellion broke out. Had a House at New York. Was a Vendue Master. Always took part with the Brit. Was in the

New York Militia. Produces Govr. Tryons Certificate that Claimt took ye oath of allegiance Jany., 77. Certificate mentions Claimt. as being of the New York Militia. Produces Certificate to his Loyalty from Stephen Delancey, Albert White, Pat. Smith, & that they heard of his having lost his Property. Has Lands at Gaspie, but resides at Sorell now.

Claims for furniture. He sold his own House. There were 2 houses of his Wifes, but they are in Possession of nis Wifes Relatives. Lost furniture left behind at New York, worth £100 Ster. Cloathing of himself & Wife. Says he had about £60 York in hard money, which he lost. He cannot exactly say where, but it was lost in the hurry in moving his Things from New York, had it iust before he left New York. Had recd. part for some Rum which he sold. (33).
A good man in distress,

1209. Claim of JOHN CROSS, late of Shaftsbury, Vermont. N. C.
May 14.

Claimt says he was at St. Johns in 1783. Is a nat. of America, lived at Shaftsbury when Rebellion broke out, in 77 came within the Brit. Lines at St. Johns. Produces a Pass from Brigadier Fraser, June, 77. Next year enlisted into Rogers Corps, servd 4 years. Now lives near Isle au Noix. (34).

Had some Land at Cawash in Gilhall Township where he lived before he went to Shaftsbury. Gave 30 Dollars for 100 acres. Cleared about 5 acres. When he went to Shaftsbury, left his furniture at Cawash, which he was forced to leave behind. A Horse lost at Bennington by his Wife. He does not know who had it.

BENJAMIN SAWYER WITS.

Very little.

Knew Claimt. when he lived at Cawash. He had 100 acres, purchased about 73—some of Wits.—had about 4 or 5 acres Clear. Vals. Cleared Land at 10 dollars per acre. He left it about 75.

1210. Claim of JOHN WAGGONER, late of Saratoga. N. C.
May 14.

Claimt says He was at St. Johns in the Fall, 83, gave a Claim to a Mr. Tailor who promised to send it by Sr. John Johnson who was going to England.

He returned to the Colonies & staid all the Winter. Did not send any Claim because he thought Tailor would send it. Tailor is a Merchant.

Produces the acct. drawn up by Tailor, indorsed, to be presented to ye Comrs. Says this was drawn up in the Fall 83, & he left it with Tailor to send.

Is a native of Am., lived at Saratoga, joined Genl. Burgoyne, came into Canada in the Spring 1777, served in Jessops Corps, was taken prisoner after the first Battle of Stillwater. Was kept in Prison 2 Months & 2 Days. Staid in the Colonies after that. Came here in the Fall 83. He then went for his Family. They came in the summer following. Now lives at Masisco Bay. (35).

Had 112 acres of Land at Saratoga. Had bought them of John Gelan & gave them up to him when he came into Canada. Bought 9 years before the War. Had Cleared nearly half. Had planted an orchard. Had 5 horses, 2 Bullocks, 12 Cows, Sheep, Hogs, Utensils, furniture. Left it all at Saratoga When he went to Canada. The Rebels got it, except a little that the Brit. had

N. C.
May 26.

1211. Claim of JOSEPH ALLAN, late of Monmouth Co., New Jersey, Lodged in England.

Claimt. says—He was at New Brunswick in the Fall 83. Gave a Claim to Mr. Hardy to be sent to England, which was accordingly

sent, but not delivered by Mr. Hardy's Agent, Chevalier Rooms.

Is a nat. of Amer., lived at Monmouth Co. when Rebellion broke out. When the Brit. Army were at New Brunswick in 1776 he carried in Recruits to General Skinner & Col. Morris, but he continued at his own Place till 1780, tho' he was frequently taken up & imprisond.

(36). In 1780 he was imprisond, broke Gaol & got to New York. Joined Major Ward. Served in the Associated Loyalists. Claimt raised a Company & had the Command of them at Bergen from 81 till the Evacuation of New York. Came at the Evacuation to Nova Scotia, afterwards to Canada. Now settled at Bay of Quinty.

No. 1. Had a Track of Land Called Lawrence Neck in Monmouth Co., produces Deed from Abraham Schenk to Claimt. of a Moiety of Lawrence Neck in Considr. of 140,000 feet of Inch Pine Boards dated 1770.

Produces Deed from Peter Benson to Claimt of a Part of Lawrence Neck containing 490 acres by Estimation in Considr. £420 York dated 1770. This was the other Moiety. Claimt says he made great Improvements, built a House & a large Barn. Not much Clear when he bought it. There were 100 acres Clear when he left it.

There was a house & barn where he lived. Another house on the Farm which he let to one Holmes who was to Clear 10 acres annually for Claimt. Vals. the Land at £2.15 pr. acre Jersey. House, &c., as in Schedule.

Produces apraisment by 3 Appraisers at the Price above mentioned.

(37). No. 2. Had 15 acres of Land with a Saw Mill. Produces the Deed from Abraham Shenk mentioned in No. 1 wherein mention is made of 2 Tracts besides Lawrence Neck. Says this was 15 acres & a saw mill. Vals. it at £75. So valued by the appraisers.

Produces Certificate from the Court of Monmouth Co. of Sale as a Moiety to pay a Mortgage of £86 to the Loan office, & that the Surplus was paid to the Agent of forfeited Estates. Produces certificate of sale of the other Moiety.

Produces an affidavit from one James Allan who had been a Juror on a Survey taken of the Estate & that it contained about 1300 acres.

Had a Sloop of 30 Tons. Produces a Bill of Sale of it in 1771 for £160 York. He had bought a new set of sails. This was taken by a Rebel officer from Claimt in 1776, who took the Riggings & Sails. They Stript off the Riggings, drove the sloop into a Creek where she rotted.

Produces an affidt. from Wm. Gifford Confirming this acct. & that the persons who took ye sloop said they would put it out of Claimts Power to go away in her. Claimt says he meant to have gone in her to New York. Vals. her at £200 Jersey. Had 10 head of Cattle, 3 Horses, furniture, Cloathes, utensils.

When Claimt was a prisoner in 1780, these things were all taken from the house by a Scouting Party of Rebels. Produces an affidt. from Margt. Reynolds who had been a Servt. in his House of his Loss as above stated. Do. from 2 other Persons.

Says the Debts due by him were not paid out of his Estate, but he expects to be called upon for them. The Debts due to him on Bills, notes & Book Accts. amounted to 419. 14. 6.

(38).

Produces a Certificate from John Stillwell Agent of forfeited Estates, that he had recd. the Said Bills, Notes, &c., for the use of the State.

ELIJAH GROOMES Wits.

Knew Claimt, he was always loyal. He sent recruits to the Brit. Army in 76. He went to New York in 1780 & served in the Associated Loyalists. He was Called a Captain. Knew his Lands at Lawrence Neck, remembers him in Possession. He built a house & Barn & another out house & made Improvements in Clearing Land.

After the Purchase there was a great Quantity of Clear Land. Some were meadow, Some upland. Vals. Clear Land at £4 or 5 per acre Jersey Cury., inclosed lands 40sh. per acre. A very large stock of Creatures. The Rebels took his Stock. Witness Knows that a good many were sold at public Vendue.

1212. Claim of DANIEL WALKER, late of Charlotte Co., Ver-^{N. C.}mont.^{May 28.}

Claimt says He was at the River Du Chine in the Fall 83.

(39).

Is a nat. of Amer., lived at Otter Creek, Vermont, when Rebellion broke out. Joined Genl. Burgoyne. After his defeat came to Canada. Served under Major Jessop till end of the War. Produces his Discharge. Lives at Cataragui.

Had 300 acres in Durham, bought 5 or 6 years before the war of Thos. Green for 675 Spanish Dollars. He had also a Warrant from Col. — 5 acres Clear when he bought it. 80 acres Clear when he left it. He had built one House & Barn. Vals. it at 25sh. per acre wild land, improved £3 pr. acre. The New York Title was reckoned ye best at Durham. Produces Certificate from Govr. Chittenden that all the Estate of Claimt had been Confiscated. Says the Estate has been sold by Comrs.

Capt. Mack bought it.

Had 3 Horses, 23 Cattle, 23 Sheep, 8 Hogs, utensils, furniture, Cloathes. Left all these Things on his Farm when he went to join the Brit army. They were all taken by the Rebels. His Wife was there & was turned off the Farm.

Produces affidt. from Robt Perry & David Shorey to Claimts having been possessed of the above Property & that his estate was worth £738-7-6 Halifax.

(40). Produces Certificate from Jos. McDonald, Surgeon, & Saml. Adams to Claimts Illness from Fatigue & trouble which his Loyalty had exposed him to.

May 30.

Further Evidence on the Claim of ALEXANDER MACHIE.

Major Hughes remembers Claimts Father, he had a Considerable Estate on the Susquahana above Harris's Ferry. Witness has been at the House, it was a good House. It was in a very fine part of the Country. There seemed a great deal Clear. A very large Tract on the River. It was in 1756 & 1757, when Witness saw this Estate. Claimts Father was reckoned a man of the most Considerable Property there abouts.

February 14.

Further Evidence in case of Govr. WM. BROWN.

JOHN FISHER, Esq.

Is acquainted with Govr. Wm. Brown. He was one of the Mandamus Council. Did not know his Property in Connecticut. Knew his House at Salem, a large good House near the Town house, one of the best Houses in Town. Thinks £1000 Str. a very moderate Valuation.

Catherine Sargents was a Small house.

Knows not the Wharf & Warehouse. Knew he had a farm at Stage Point very valuable.

(41).

GOVR. WENTWORTH.

JOHN FISHER, Esq.

Knew his Place at Wolfsboro. The building of the House Cost him a great Deal. There were great Improvements, a garden fenced with Stone, and Park. House alone must have cost £4000. It was a beautiful situation. The largest House Witness has seen in America. A great Deal of Timber Mills. The Govr. is ——— is valuable, it is on Connecticut River, more valuable than any in Vermont. Lime is well settled. Lime is worth more than a dollar an acre, about £80 a right, too low a Calculation. The other Township not so good as Lime.

MR. PACKER.

Knew him well, never heard of his ——— he executed office of high Sheriff till the time of his Death. Govr. Went. was in possession of it.

It was imagined that the Heir at Law was encouraged by Mr. Langdon, a man of great Weight with that Party, in Consequence of which the Heir brought his suit and recovered.

114 acres in Rockshire an old settled Town.

Dito in Barrington.

GOVERNOR BROWN. (Claim of.)

JOSEPH CHIME, Wits.

(42).

Knew the Governors Estate in Connecticut. It was a large Tract of Land, a good many Tenants upon it. The Tract was between 9 & 10,000 acres, 14 miles from New London 10 from Norwich, 8 from Connecticut. Good Lands for Ship Timber.

SAML. FETCH, Wits.

February 17.

Knew a great deal of Govr. Browns Estate in Connect., it was a large Estate, about 10,000 acres, frequently past by the Estate. The situation made the Land valuable. Lands sold by the acre.

Vals. the Tract, if there are Improvements such as has heard at £3 pr. acre.

1213. Case of BENJAMINN WORTH, late of New Jersey.

1788.

August 30.

Claimant Sworn.

He is a native of America, lived in Somerset Co., New Jersey, joined the Brit. at Amboy in 1777, servd. under Genl. Campbell on Staten Island, was among the Persons called Express Riders, servd. two years, then servd. with a Team, with the British army. Came to this Province a little before the Evacuation.

Had 150 acres in Somerset County. Came to him on his Fathers death, two years before the War. His Father had been a long time in Possession. Chiefly Clear. Land sells at from £6 to 4 pr. acre that Currency.

(43).

Lost 3 Horses, 5 Cows, farming utensils, sold for the benefit of the State.

Produces Aaron Durhams Certificate. Says the only reason for his not attending as when we were here, was because he had not got his Vouchers from the States, now has them. Mr. Bell Certifies to his good Character and says he always understood Claimt. had been Loyal. Major Milledge Certifies to his Loyalty.

MRS. MARGARET MARTIN, Wits.

Knew Mr. Worth in Somerset County. He had a good farm, had it on his Fathers death, remembers him in Possession. There was an Extraordinary good House. They had very good stock. Remembers his having Horses.

1788.

1214. Case of MARGARET FITZSIMMONS, formerly Evans, late of North Carolina.

October 6.

Claimt. Sworn.

Says her first Husband, Thomas Evans was an Englishman, settled very young in America, settled near Salisbury in North Carolina. He sent a Claim by Morses Vessel in the year 1783, When the rest of the Claims were sent. That vessel was lost.

(44). Her Husband joined the British at first, servd all the time, raised a Company, served as Capt. Went from Carolina to Florida. He left four Children all Infants, the eldest Samuel about 19. All live with their mother at Rawdon.

Her Hsband had 100 acres, bought the Improvements when they first came. There was a good House. Eight acres Clear, took up other Lands and Cleared 40 acres.

Had five Negroes taken by a Company of Americans. He had joined the Brit. Army. He had Eleven Horses, Twenty Cattle, Furniture, Stock. All lost and taken by the Americans.

SAMUEL MACHYDEW, Wits.

Knew Thamas Evans, he joined the British early, servd. six

years. He raised a Company—served as Captain. He was wounded at the time of Colonel Moores defeat.

He heard that the claim was sent by Morses Ship and that the Ship was lost. He had two Farms—he had 50 acres clear. He had five or six negroes—the Rebels got them—they took part, the res. ran away. He had very good Stock and did not save it—a great many Horses and Cattle.

Quebec,
1788.
March 19.

1215. Evidence on the Case of NICHOLAS OGDEN, late of New Jersey.

(45). Says he is a Native of America—resided at New York when the Rebellion broke out. From the first he declared against the measures of the Rebels. Had been threatened to be Tarred and Feathered, in the Summer 1775. He made himself particularly obnoxious by rescuing Dr. Cooper who was attacked by a mob—he became so obnoxious that he was obliged to fly. He went into Jersey in 1776, came again to New York.

There were warrants against him for conspiring against the Life of General Washington.

Claimt. was tried by a Committee of Congress for that offence but discharge for want of Evidence.

He remained with the British in New York till the Evacuation, except a short time he was imprisoned.

Served in the Militia as assistant Brigade Major now lives at Shelburne.

Claimant married Hannah Cuyler daughter of Henry Cuyler of New York. He died some years before the war leaving six children. By Will he left his Estate to be divided amongst his six children, and in case of either of their deaths without Issue or under age the Share of such Person to go to the survivors equally. Henry and Barnt Cuyler and John Smith were Executors.

Henry the Eldest Son died leaving children—Mary, Alida and Barnt died without children. Hannah wife of Claimant and

Hester wife of Captain Fenck are the two Survivors. Captain Fenck now lives at New Brunswick. (46).

Henry Cuyler had considerable Estates in Sussex and Somerset, New Jersey. He was in partnership in taking up Lands with Oliver DeLancey at different Periods.

Produces a paper signed by James Parker and Abraham Ogden, which states that the Lands located by DeLancey and Cuyler were 15,666 acres of which 2,470 had been sold and mortgages had been given back for securing the money. Henry Cuylers share in the residue was 6,598 acres, a great deal of which was Leased out, these Leases were before 1776. Henry Cuylers Executors had taken possession of his Estates, but Claimant had never settled with them.

James Parker and Abraham Ogden are now Trustees of the Estate, and in Possession except of the Lands Leased or sold. The Lease Lands were improved by the Tenants. The Residue continued unimproved. Claimant in right of his Wife is entitled to $\frac{1}{3}$ of Culyers Estate.

There has been no particular Confiscation of Claimants share but Claimants name is in the general Act of Attainder.

The Lessees continued in possession, but the Leases, as well as the mortgages which were in Possession of Colonel Barton, agent for Henry Cuyler were destroyed by the Rebels.

Abraham Ogden and James Parker were appointed Trustees by Act of Assembly. Claimant thinks there were several Incumbrances in the Estate. These Lands were in Sussex County. (47).

Henry Cuyler had also some Lands in Rocky Brook as one of the Proprietors in Dockwrays Patent. He had four Lots as his share, in the whole 856 acres fully improved. They are not Confiscated, and Claimant supposes they may be recovered.

Produces Certificate from James Parker and Abraham Ogden that Henry Cuylers Estate was worth £14,114 in 1776 and is now worth £8,310. N.B. This looks as if the whole Loss conceived to be from the sinking in value of the Estate.

Produces Certificate from Colonel Barton, who is prevented from having broke his leg from coming—that no located Lands for Henry Cuyler in Sussex County—that he sold many for which he took Mortgages, and leased 20 Farms, which mortgages and Leases were destroyed by the Rebels. Values the Lands sold at 35/ p. acre—Says the Farms were 150 acres each—the Leases for 21 years without Rent for 5 years, and then at a shilling.

When Claimant removed from Newark in Jersey to New York in 1776. Claimant had joined Lord Cornwallis at that time.

Left part of his Furniture at a house which he had lived at Newark. This was worth £70 or 80 Currcy.

ISAAC OGDEN Wits:

Says Henry Cuyler left his Estate in New Jersey to his 6 children. He and Oliver Delancey had proprietors Rights and had located Considerable Tracts in Sussex County—a good part had (48).

been Leased out as Witness was informed. Thinks Henry Cuyler deceased was clear from Debts, he died some years before the Rebellion.

Henry Cuyler his son was in Debt, but thinks there were other estates bound with that Debt and not the Lands in New Jersey. Witness does not know for what particular purpose the Trustees have been appointed—nor how far Claimants share has been Confiscated, or whether it would be spar'd as being the Estate of the wife.

Claimant was in a House at Newark which he left in a Hurry and imagines he must have left part of his Furniture.

Major Beckwith Certifies that Claimant was a good man, always considered him as well affected. Witness knew him in 1778 at New York. He had then a Command in the Militia, he was employed confidentially and gave Intelligence that was of Service.

Halifax, 24th
Nov., 1788.

1216. Evidence on the Claim of JOHN DERRY, late of West Chester County New York.

(49). Claimant Sworn Says—he was at Cumberland in the Fall of 1783—sent a Claim to Col. Delancey but it got too late. Was ill and could not come to St. Johns.

Is a native of Ireland—came to America Forty years ago—lived near Venplanks Point. He served in Delanceys Crops.

Had no Lands of his own—lived on a Farm—Lost three Cows—6 Sheep—on his Farm. Had a mare taken by a Rebel Colonel. Was plunderd of £16 by a Rebel. Household furniture.

JAMES DERRY, Wits. :

Says he lived with his Father. He joined the British and served some years. Swears to the Property mentioned in the Schedule.

Halifax, 24th
Nov., 1788.

1217. Evidence on the Claim of JAMES DERRY, late of New York.

Claimant Sworn—Says he sent a claim home to Colonel Delancey—Lived near Venplanks Point.

Is a native of America—joined Col. Delancey Corps. Served all the War—now lives at Cumberland.

He lived with his Father—had Creatures of his own—one mare—one yoke of oxen—eight head of horned Cattle—Six Sheep.

John Derry the Father says he had this Property.

November 24.

1218. Evidence on the Claim of RICHARD ROBT. CROWE, late of New Jersey.

(50).

Claimant Sworn—Says he lived some time at Parsburgh—he came from there to New Brunswick to attend the Commissions. The Commissioners had left the Place—three or four days before. Claimant saw Mr. Hunter—told him his case—he desired Claimant to send his Deposition and Evidence to the Commissioner after-

wards. Claimant was an hour with Mr. Hunter and conferred with him on his Losses.

Claimant had no opportunity to send to the Commissioner in Canada. Says he lives at a very retired place where there is little

little Communication with the rest of the Province.

Is a native of Ireland—came to America with General Braddock in the year 1775. Was a Lieutenant in the 48th Regt. was afterwards at the taking of Quebec, Louisburg and Havannah.

Was settled in Monmouth County near Amboy when Rebellion broke out—he refused entering into the American Troops. They offered him the rank of General. He was put in Gaol first at Brunswick—he got away to Philadelphia—he was imprisoned there, and sent back to New Jersey—and was tried and was acquitted. He then went home where he was very ill. As soon as he could he joined General Vaughan at Amboy afterwards served to end of the Rebellion. Came here in 1783—he had a Company in the Black Poiners. Has now half Pay. Resides at Parrsburgh. Refers to Captain McKenzie.

(51).

No. 1. He had 142/76 acres in Amboy purchased by Claimant in 1763. Produces a Survey with two Lots marked with Claimant's name—Containing the Quantity of acres above mentioned. Says he paid £736 for these two Lots and a third Lot of 117 acres which he has since sold. Says he gave a great price, it was then Chiefly Woodland, he cleared a good deal on the price he sold the rest. Was Wood Land. Says Wood land was very valuable then. He used to send wood to New York and Amboy. Values it at £400. Jersey.

No. 2. Had 561 acres in South Amboy. Produces Deed from Nicholas Evanson and James Milvan of 561 acres in South Amboy to Eyre Evans Crowe in Consideration of £1,109 Currnt. Proclamation money dated 1766.

Claimant says he bought the place for his Brother. His Brother was in England. Says in his claim sent home he mentions this Estate and claimed it in his Brother's name. Claimant expected his Brother would come out to America and bought this Estate for him. Says he bought the Estate very cheap. He paid the money which his Brother reimbursed, he had made great Improvements upon it.

Produces copy of Inquisition against him and order to sell Claimants Real Estate. The Estate was sold in Consequence of his Conviction. Values the Estate at £300 more than he gave for it. His Brother lives at Tydenham—he writes to him at Mr. Bombacks No. 16 Shelburne Lane, London.

(52).

No. 3. 327 acres in Pensilvania Cumberland Co. Produces Deed from John Young to Claimant of 337 acres on the Delaware in Consideration of £120 dated 1767. There was a house and some Improvmnts. on it when he bought it. He made no additional Improvmnts. Had a Soldiers Right in New York Government. Produces Deed from Ed. Low to Claimt. of his Right on Lake Champlain for £5 dated 1766, nothing was done upon it. Had an order for survey for 2,000 acres in New York Gover. as an officer last war.

Claimant lived at No. 2. He had a large stock there. Three yoke of Oxen—Six Horses—twelve Sheep—Farming Utensils—Furniture—Stone Ware worth £100. He has given a more particular account in his Claim sent home. He left these behind when he was sent to prison. The Rebels took them off.

He had a Kiln and large Shop. The Kiln cost £50 building. He carried on the Stone Ware Business at his own expense. His Brother had nothing to do with this.

Produces affidavit from Samuel Warne to Claimants Loyalty and Property. Ditto from Issaac Bonnell and Certificate to the Credibility of Samuel Warne.

(58).

EYRE EVANS CROWE. SWORN.

Says he lodged a Claim for his Brother and another for himself. He has not appeared to be examined on his own Claim.

Richard Robert Crowe was examined at Halifax and there gave an account of his Loss of 561 acres in South Amboy, which appears to have been purchased in the name of Eyre Evans Crowe. Witness says he is willing this should go under his Brothers Claim.

His reason for not coming to be examined was not having evidence to prove his title. He had remitted money to his Brother to make a Purchase intending to have gone there himself.

It appears by an Entry in the Commissioners Book that he attended at the Board in January 1787 and said he waited for Papers from America.

(54).

PROCEEDINGS
OF
LOYALIST COMMISSIONERS

CARLTON ISLAND, NIAGARA, LONDON, 1188-9.

Vol. II.

MISCELLANEOUS EVIDENCE.

Claimants.

	MSS. Folio		MSS. Folio
Austin, William	25	Gummersoll, Thomas, & William	
Bertram, Alexander	29	Demasine	29
Brant, Mary, Children of	7	McKenzie, Colin	1
Culter, Ebenezer	13	McMeeking, Thomas	2
Cumming, Alexander	22	Oliver, Ichabod	31
Demasine, William, and Thomas		Pell, Jos.	32
Gummersoll	29	Peterson, Jenet	23
Ellerbeck, Emanuel	1	Schermerhorn, William	5
Eves, Oswald	17 & 21	Sherwood, Thomas	12
Garetsville, Andrew	8	Shewman, William	11
Gibson, James	21 & 23	Van Every, McGregor	10
Girty, George	10	Wallace, Alexander	28
Girty, Simon	5	Watkins Hy.	33

THE EVIDENCE.

Carlton Island,
8th May, 1788. 1219. Further Evidence on the Claim of COLIN McKENZIE,
late of Crown Point, New York.

Gave claim to
Mr. Cuyler in
1788. Sarah McKenzie wife to Claimant Sworn—late Sarah Powers—
Says her late Bro. Wm. Powers died in Canada in 1784. He
joined Gen. Burgoyne before the Convention in May 1777 at St.
Johns.

He left no Children & his Wife was dead. They have no
Parents alive nor Brothers nor Sisters. They were born in
America.

(1). No. 1 1050 acres in Santen township Vermont. His Father
had bought it. There were 2 houses—a Saw mill half his & 50
acres cleared. It is sold under Confiscation. It is valued at 10sh.
York per acre.

Waves personal
estate as she
cannot say the
quantity. No. 2. 360 acres in Bredport Vermont, from his Father. No
improvements on this. It has been sold under Confiscation. The
late Wm. Powers was in Possession of the lands. To be paid Colin
McKenzie.

Carleton
Island, 5th
May, 1788.

1220. A Claim Lodged in England.

Evidence on the Claim of EMANUEL ELLERBECK, late of Pugh-
Keepsie, New York.

Claimant Sworn. Says he sent a Claim home in 83. He is a
native of England & came to America in 1774 & in 1775 lived at
Pikeepee. He joined the B. Army soon after New York was taken

in the Spring 1777. He was in Gaol the Winter and got freed by
inlisting, but deserted to the British. Afterwards he joined the
New York Volunteers, & carried to Canada. Says he is known
to Major Beckwith & to Col. Beverly Robinson. They employed
him on secret service. He now lives at Cataraqui.

Chest Tools brought from England, sixteen Guineas, a Horse
and a mare, a Negroe, a House bought in the War in New York, &
a vessel in the King's service £200 Curry. Total amount Claim
£500 York.

Niagara, 12th
May, 1788.
(2).

1221. A new Claim Lodged in England.

Evidence on the Claim of THOMAS McMEEKING, late of the W.
Branch Delaware River, Tryon Co., N. York Province.

Claimt. Sworn. Says that in 1783, until July 1784, he was
at Niagara. In July 1784 he went to Quebec & gave his Claim
to Major Mathews.

He is a native of Scotland, and came to America in July 1774.
When the War broke out he lived in Tryon Co. In March 1781 he
joined the British Army at Niagara. Says that he was desired by
Joseph Brantt to remain in the Country for the purpose of getting
intelligence & of supplying the British scouts with provisions.

He had a large family which he could not remove. His Mother
lived with him and broke her leg so as to be an object.

He was obliged to take Arms once with the Rebel Militia for one night, before that he had been under Arms with Capt. T. McDonell of Sr. J. Johnsons regt., & was in Consequence imprisoned by the rebels.

In 1781 he was taken by the Seneca Indians and brought into Niagara. He enlisted on his coming into the British Lines in the Johnsons Forresters and served in them for a year. He afterwards lived on a farm.

He is now settled at Niagara.

(8).

He had a Tenant farm from Goldsburg Runyard & had made all his Improvements during the War. His claim is for Provisions &c., furnished Indians and Scouts.

No. 1. Capt. Arm and Capt. David, 2 Indians with a Party, ^{June 5. 1779.} took from his Plantation stock &c., as by Schedule amounting to £166.9, New York Currey, it was his own Stock. He was then in Albany Gaol for furnishing Provisions to a British Party.

Produces Certificate from John Burch dated Niagara 4th June, 1782, to the truth of the above charge & that Claimant was always Loyal & was in Gaol for giving Provisions to a British party when his stock was taken.

Certificate from Sr. Wm. Johnson Jr that he was present when a Party of Mohawk Indians plunderd the Plantation of Thos. McMeeking that he Thos. McG. was in the Albany Gaol.

Niagara, 2nd Aug., 1783.

5th April, 1780. He furnished to Capt. Brant and his party, Provisions to the amount of £9. 12-10 New York Currey., was never paid for it.

Niagara 14th June, 1782. Certificate from Joseph Brant, that Claimt. was always Loyal, that he frequently gave him Intelligence furnished his partys with Provisions.

Oct. 18th, 1780. The Seneca Indians took from him stock, &c., to the amount of £142. 19, at this time he was brought Prisoner to Canada. Part of his Stock belonged to Thos. Carson but he has pd. him £24 York for it, & 3 Cattle belonging to Hugh Alexander, not paid for, has paid Pr. McMeeking of Butlers rangers £10 of the cash, being his. Says that nothing but his being a friend to Gt. Britain kept him settled where he was, which exposed him to these Losses.

(4).

Certificate dated Niagara 18th. Oct., 1782 from Lt. Joseph Ferris. that Claimant often furnished parties under his Command with Provisions thinks he had seen the Delaware Indians take 8 Sheep from him.

Niagara 11th June, 1782. Certificate from Lt. David Brass that Claimant was a Loyalist from the beginning of the Rebellion & frequently furnished him & his party with Provisions.

Further Evidence on the Claim of WM. SCHERMERHORN.

Niagara, 18th
May, 1788.

John Boice Sworn.

Says that before the War he lived near the Property of Claimt. at the Beaver dam 18 miles from Albany. He fled from his Property on acct. of his Loyalty.

He had a farm at the Beaver dam, leased from Ten Broocke of Albany, 30 acres were cleared with a good house and Barn. Understands that it has been sold.

(5).

The rebel Committee took a span of excellent Horses from him. His wife remained until near the end of the war & lived on the farm. He cannot say whether they took his stock or not. He was confined a long time in Gaol & suffered much.

Niagara, 12th
May, 1788.
N. C.
Further
evidence.

Evidence on the Claim of SIMON GIRTY, late of Westmoreland County, Pensilvania.

Claimant Sworn. Says that in 1783 he was in the Enemies Country at Fort Pitt.

He is a Native of Pensilvania. In 1775 he lived at Fort Pitt. he was the Interpreter in the Indian department. He was asked repeatedly to join the rebels & had offers made him which he rejected.

They put him into prison on suspicion of being friendly to Gt. Britain & was tried, but was acquitted. He attempted to come in soon after but failed. He afterwards came in with Capt. McKee & Mr. Elliot, to Detroit. He has ever since been in the employment of Gt. Britain as an Indian Interpreter, & has been often employed in secret service.

Before he joined the B. Army he was voted a Lt. in Col. Crawford's regt. in the rebel service, & served in it for 6 months. He found it necessary to accept of that commission or to go to Gao. He resigned this Commission before he came to Canada. He now resides at Detroit. An Interpreter of the Indian department.

(6).

Produces his titles much defaced, but says they have been examined by Mr. Pemberton.

No. 1. 300 acres of Land at Hanahs Town—says that he bought it about 1774 for a small sum of money—Moyer from whom he had bought it had been driven off by the Indians. He gave only £6 York for it—25 acres were cleared with a House, Stable and Barn—Says he was offered £1,000 by Col. Croghan but did not like the security—Swears that it would have sold for £1,500 N. York Cury. Says that one Hannah took Possession of this & for what he knows is still in Possession—it might cost him £50 or £60 more in Trouble & Lawyers fees.

No. 2. 273 acres in Pottsburg— he had Improved them for 5 years i.e. he put a Farmer there some years before the War—20 or 25 acres Cleared & a House—he valued this at £273 Currey.

No. 3. 3 Tracts of Land in Kentucky—300 acres each—Says that two people by the name of Simon Bullee and John Stewart took Possession of these Lands under agreement from him—Says that these are soldiers in the Virgena Militia—he gave them cloathing & got other men to serve for them in the Militia— it will cost him a trifle. He values it at £600 N. Y. Curry., very few acres were clared.

He claims 4 Horses which he says he left at his house on No. 2. (7).
It was on No. 2 that he resided when the War began—only being a single man—he was almost always employed among the Indians.

GEO. GIRTY BR. & Claimant.

Remembers some land his Br., had at Hanraha's Town, he bought it from one Myers—before the Rebellion—has been on the Lands—his Br. had a Tenant on it—there was a house & 30 acres cleared—the Americans have it now & a Town built on it.

No. 2 His Br. lived there—it was good land and his Br. had a good clearance on it—about 30 acres cleared—has heard that his Br. had Lands in Kentucky.

1222. Further Evidence in the Claim of the CHILDREN of ^{Niagara, May 12, 1789.} MARY BRANT.

Wit—— BRANDT SWORN.

Says that some years before the War he sold a lot of 1,200 acres good land near Anthony's Nose to Sr. Wm. Johnson. He sold it for £1,200 York Curry & thinks it was well worth that. Sr. Wm. pd. the price for it—understood that Sr. Wm. made over his Estate to some of the children of Mary Brant. He thinks that 80 acres were cleared & under improvmt—there was a House & Barn on it. Wits. was in that Country since the War & understood that it was sold under Confiscation.

William Showman says that the children of Mary Brant had very considerable tracts of land on the Mohawk river—he cannot distinguish what was the children's and which hers. (Thinks that). Knew lots No. 8 and 12 in Stone Arabia—he thinks it was worth 40sh. York per acre—knew a farm in Stone Arabia purchased from one Snells was good land & Considerable Clearance. ^{Carlton Island 22 May, 1789.} (8).

1223. Evidence on the Claim of ANDREW GARETVILE, late of ^{N. C. Niagara, 12 May, 1788.} Albany Co.

Claimant Sworn—Says he was a Soldier in Jessup's Corps in 1783, & was quartered at the River de Chêne.

He is a native of America —In 1775 he lived at Albany. He joined Major Jessup's Corps in 1780. He never had been within the B. lines before that time.

He had served 5 months in the Rebel Continental troops. He came to the British Army because he was ill used—he remained so long on account of his Mother who was an old Woman—he fled with some friends of Gt. Britain—he is now a Soldier in the 53 Regt. of fort.

He proposes remaining in Canada if the 53rd Regt. should be drafted.

No. 1. A Town Lot in the —— of Ransellor 40 feet front by 80 feet deep with a large House thereon. He had it by his father's Will who died in 1778, his mother had the life rent & died in Sept. 1779. There was a House, Barn & Garden. He left it in charge of his Cousin Henry Bradt. Says that his father was offered (9).

£700 Curry. for this in 1775. He values it at £500 York—has heard that it was sold at Vendue—when it was known he was in Canada.

No. 2. Ten acres of Land a mile from Albany—he had from his Gd. Father Andr. Bradt, he cannot say who has them. There was an orchard on this & a meadow—he values it at £50 Y. C.

Furniture £20—2 Horses and 2 Cows—all left when he went away.

May 17.

JOHN BRAT, Wits., Sworn.

Knew claimant in Albany—he is his relation—his father left him a House in Albany—a Barn and a piece of ground—it was a frame house.

Wits. Joseph Winter—Says he knew the house Claimed by Andr., Garretville—it was left him by his father & mother, it was a good lot with an orchard & a good house close to Albany.

Niagara,

14th May, 1788

Evidence on the Claim of GEORGE GIRTY, late of Fort Pitt, Pensilvania.

Claimt. sworn. Says he was at Detroit in 1783.

He is a native of Pensilvania. At the commencement of the War he was a Hunter & on the Banks of the Mississippi. Says that he never joined the rebels.

In May, 1778, he was taken by Coll. Willing, a rebel officer, near the entrance of the Ohio. They took his canoe & five hands and put him in Irons. They carried him to New Orleans, where they kept him 12 months, when he broke Gaol, & escaped through the Indian Country to Detroit. He then was taken into the Indian department as an Interpreter with the pay of 2 Dollars per diem, in which situation he still continues.

(40).

He resides with the Delaware Indians. Produces the affidavit of James Sherlock, an Indian trader, 14th Nov., 1787, that he was present when G. Girty was Robb'd of a Boat with a considerable quantity of Peltries some guns & Steel Traps.

Claims Skins taken from him because he was a friend of Gt. Britain, viz., 2,000 Beaver Skins 900 Otters, 6 rifles, 35 Beaver Traps, 7 Horses & 2 Saddles. All these were taken from him.

Niagara,

15th May, 1788.

1224. Evidence on the Claim of MCGREGOR VAN EVERY, late of Scohary, N. Yorke.

DAVID VAN EVERY, oldest son to Claimt, Sworn:

Says his Father died at Niagara in Sept., 1786. He left a

wife, Mary Van Every, & 7 Children.

His Father joined the British Army in 1781. Five of his son were in the King's service from the first of the War. His father attempted to join the Army early but was seized & imprisoned. He was always friendly to Gt. Britain.

His mother tells him they lost 2 Horses, & 2 Cows & some young Cattle, farming utensils & Furniture. All these were taken from them on acct. of their Loyalty.

Mary Van Every, Wid. of Claimt., says her husband lost 2 Horses, 4 Cows, furniture, & farming utensils. Her Husband was six months in Gaol.

Capt. John McDonnell, of Butler's Rangers, says that McGregor Van Every & five of his sons served in the same Corps with him. They were all Loyal people. (11).

Mary Van Every lived always as Claimt.'s Wife & mother to the children.

1225. Evidence on the Claim of WILLIAM SHOWMAN, late of Carleton Island
Tryon Co., N. York. 22 May, 1788.

Claimt. Sworn. Says he was a Soldier in Sir John Johnson's 2nd Battn., & gave a Claim to Sir John.

He is a native of Germany, but has been in America 42 years. He lived 4 miles from Johnstown in 1776. He did not come to Canada until 1781, but says that all the War he was Employed in getting Recruits for the British, or in assisting Scouts. He was tried giving aid to the British & Condemned. Seems a good man.

He served in Sir John's part of the War, & now lives in the Bay of Quinty.

No. 1. 50 acres Cleared on a Lease forever, from Sir Wm. Johnson. He had been settled 18 years. With a House & Barn. A rebel lives on it.

He had 4 Horses, a Cow, a Stocking Loom. But he kept a Public House.

No. 2 125 acres of Land, near his other farm on the Albany Patent. He bought in 1774. He pd. £175 Curry of the price which was to have been £50. He cannot say who has it. (12).

Further Evidence on the Claim of THOS. SHERWOOD, late of Owegatchee,
Fort Edward, Kingsbury, N. York Province. 23 May, 1788.

Wits., ALEXR. CAMPBELL, Sworn:

Says that Claimt. possessed a Leasehold farm before the War. The Lands belonged to Mr. Smith of New York. Believes that his bargain was that he might have purchased ——— time for 2 Dollars pr. acre.

Witness knows that he had a large Clearance on this farm. His Bro. in the ——— of N. York told him there was 100 acres cleared.

In 1786 Wits. carried a power of Attorney to Claimt.'s Bro. to act for him. They told him that the Lands were Confiscated & that the Lands were all sold. Mr. Sherwood cannot return into the State of N. York on his own affairs on acct. of the active part he took in the course of the War.

1226. Evidence on the Claim of EBENEZER CULTER, late of London,
Groten, Massachusetts Bay, now of Annapolis Royal, Nova Scotia. 21st November, 1778.

Claimt. Sworn Says, that he was not prepared for Examination when the Commrs. were in Nova Scotia. Memorial read.

(13). Says he is a native of America. In 1775 he resided at Groten in Massachusetts Bay where he carried on Trade. He continued to import British goods after the non-importation agreemt. In consequence the mob destroyed his property & ill used him & exposed him publicly. He got into Boston the 13th June, 1775, before which time he had been confined & tried for being friendly to Gt. Britain.

He carried arms in one of the Associated Company in Boston & went to Halifax with the King's Troops. During the whole of the War he remained within the B. Lines or in England. In 1775 he joined C. Wellard on an Expedition to procure stock for the Garrison of Boston with pay of half a crown per day. Says that he acted in many hazardous situations as a Volunteer, and was Clerk in the Qr. Mr. Gens. Department for some months.

He had an allowance from Govt. of £80 per ann. until 1782, when it was reduced to £40, & continues to receive that allowance.

One half of the profits of a Store at Groten in Co-partnery with his Brother Jonas Culter. His yearly profits were £150 per ann. Nine years, £1,350.

His Br. Jonas was left in Possession in Sept., 1774. He died in 1781 & left a Wife.

Claim for the Estate of ZACCHEUS CULTER, his Brother.

Zaccheus Culter joined the B. Army in 1775, & remained within the B. Lines & in England until he was took going from London to S. Carolina in 1780.

(14). He left no Will. He had no family. There were 2 Bros. besides Zaccheus & Claimt. 1st Elisha Culter, the eldest, lives in New England, always friendly to the Americans, 2nd Jonas Culter dead without issue. Has left a wife in New England 3rd Claimt.

Produces Letters of Administration dated London 25th Sept. 1782. Says that in Consequence of this Letter of Ad. he has divided his personal property amongst his creditors in England.

No. 1. One acre & a half of Land in Amherst, with a Dwelling house, Barn & Tan House. Says that he believes the original Deeds are lost, but produces authenticated Copys from the Records of Hillsboro County signed by Moses Nichols, Recorder of Deeds. 25th Decr., 1783.

Copy of Conveyance from Thos. Brown to Zaccheus Culter. dated 4th Feby., 1772, in Considn. of £100 Lawful of a certain piece of Land near the place of Worship in Amherst with the Buildings thereon.

After the purchase his Br. made considerable repairs. He now values this at 180 Ster., because he finds it so valued in his Br.'s memorandum Book. It has been sold under Confiscation.

No. 2. 60 acres of Land in Amherst. Same proof of title produced Copy of Deed from Saml. McKim in Considr. of £200 Lawful, 6th July, 1773. This he values at £225, the value stated in his Bros.' memorandum Book. Knows of no Improvement after purchase. Sold under Confiscation.

No. 3. 14 acres in Amherst. Produces same title, viz., Copy Deed from Saml. Flagg of Salem in Consider. of £80.7.10 lawful 1st Sep., 1774. Nows of no improvmts. after purchase. It was all cultivated land. It is sold under Confiscation.

(15).

No. 4. 2 Lots of Land in Amherst containing 124 acres of Land, produces the title as before, dated 2nd March, 1775, from Saml. McKim in Consider. £240 Lawful. Can say nothing of the improvmts. on this, but it is sold under Confiscation.

No. 5. 150 acres in New Boston. Produces like title as above from Robt. White in Consider. of £200 lawful. Claimt. cannot speak to improvmts. It is sold under Confiscation.

No. 6. Piece of Land with a Shoemaker's shop in Amherst, produces like title from Danl. McGerth in Consider. £4.13 lawful, 23rd Decr., 1774.

Knows nothing of Improvmts., is sold under Confiscation.

Claimt.'s name & that of his Bro. is in the Act of to Confiscate Estates of Certain persons.

Produces valuation of certain Lands, etc.

No. 7. 46 acres of Land in Northborough; produces Deed dated 10th Feby., 1774, from Michl. Martyn Zaccheus Culter in Consider. of £100 Lawful, the Share of Sd. Martyn in the Estate of Northborough.

Produces an order from the Justices of the Supreme Court of Massachusetts to sell the lands of Mich. Martyn, & Certificate that was sold.

Produces appraisalment of the Property of Michl. Martyn, £236 lawful.

No. 8. 2 Pews in Amherst Meeting House. Produces an acct. of Sales when the select men of Amherst are credited £45 lawful.

(16).

No. 9. Stock in Tan yard at Amherst. A charge appears in the Mem. Book of the deceased Bro. of £200 Lawful for stock in his Tan Yard. Likewise Memorandum of his Stock on the Farm of 60 acres as in the Schedule, as also the furniture is mentioned. Value £178.11.7 This memorandum book was made out at Halifax in 1776. It contains an acct. of all his Property, real & personal, & contains an acct. of Debts, £1,495.11.4, Interest, £807.10.6 of this has been pd. into the Treasury. Produces an acct. of Sales of personal Estate.

Wits. SAML. ROGERS, sworn:

Says he has known Claimt. before & during the late War. He

was always esteemed a zealous Loyalist. He likewise knew his late Brother, Zaccheus Culter, who was likewise Loyal. Believes he was lost at Sea in 1781.

He recollects the Memorandum Book of the late Zaccheus Culter. It was made out by the Wits. & the late Mr. Culter in 1776 at Halifax. Thinks it was made out to keep in his recollection the Property he had left behind & the value in his own opinion of the property. Before the War Zaccheus Culter was considered a thriving man, & in tolerable circumstances.

(17). Wits. has always considered Claimt. Ebenezer Culter a man of good Character.

22 November. Claimt. produces a Certificate from Nahum Baldwin, Trustee of the Estate of Zaccheus Culter, dated Hillsborough, April 4, 1787, that he had in Possession notes & Book debts of the said Zaccheus Culter to the amt. of £381.8.11 Ster. to which acct. has added 7 years interest.

Claimt. also produces a note from Wm. Clarke to Zaccheus Culter for £150.7.10 lawful with Interest, dated 7 March, 1775.

November 21st. 1227. Evidence on the Claim of OSWALD EVES, late of the City of Philadelphia.

Daniel Cox, Esq., produces a Power of Attorney from Oswald Eves, dated 5th Nov., 1783, appointing Mr. Cox & John Potts, Esq., his Attorney, to act for him in all matters respecting his losses & to receive Compensation, &c., &c.

Mr. Eve went home to New York to the Bahama Islands at the Evacuation at the Head of a number of Loyalists. Mr. Cox believes that his attention to his New settlement & a belief that his case might be heard by Attory. has prevented his attendance either in London or on the Commission in America.

Wits. DANL. COX, Sworn :

(18). Says that he was personally acquainted with Claimt. before & during the War. He has good reason to believe that he was always well attached to Gt. Britain. He never took any part agst. Gt. Brit.

He joined the B. Army when they marched into Philadelphia & remained with them the whole War. Mr. Cox knows that he built a Galley for the King's service. It was generally understood that Mr. Eve gave the information in consequence of which the Vigellant was brought agst. Mud Fort. He was an active, zealous Loyalist.

Mr. C. understood that Claimt possessed a Property as described; from its vicinity to Philadelphia it must be valuable.

No. 2. Mr. C. knows that Claimt. possessed a House as described. They must have been valuable.

Mr. C. has good reason to believe that Mr. Eve had had personal Property to the amount of £352.10 Ster.

Produces Estimation of Abel James & Robert Morris affirmed to before Wm. Bush, 17th Octr., 1783. It is exactly the sums claimed.

Mr. Cox says he made out the Claim from the valuation. Abel James is known to Mr. Cox. He is a man of Character & conversant in the value of property.

Wits. ANDR. ALLEN, Esq., Sworn :

Knew Oswald Eve after the Army came to Philadelphia. Says that he considered him a person of some property. He came

off with the B. Army. He had some Property on the Northern bounds of Philadelphia.

MR. THOS. YORKE, sworn:

(19).

Knew that Mr. Eve was in Possession of No. 1. It was reputed Claimt.'s property. He cannot speak positively as to value, but on a supposition that there were 200 acres of Land & the Buildings he saw on it in 1776. He thinks that it is over-valued at £3,000 Str.

Remembers No. 2. Believes it was his property. The House was good. Mr. Yorke has reason to know that Claimt. is settled on Cat Island, Bahama Islands. He is a strictly honest man.

In 1777 Claimt. was not to appearance in the same flourishing state he had been in.

November 22.

CAPT. CHARLES R. NAVY, Sworn:

Recollects Claimt. at Philadelphia. He was useful in the construction of the — Galley. This Galley proved useful the whole War. She was built on Eve's place, which was ingenious. Speaks to Claimt.' Loyalty & readiness to be useful to forward the

King's service.

JOSEPH GALLOWAY, Sworn:

Says he knew Oswald Eve at Philadelphia. He was a Loyal man. February 23.

No. 1. Recollects that Claimt. had a Powder Mill near Frank Port. He never was on the spot. He carried on the business of making gun powder. No. 2. Mr. G. does not recollect. Says that Mr. Eve was insolvent about the year 1767. He went to the W. Indies & returned, before the War. It was understood that he had brought Property with him from thence.

Further Evidence on the Claim of OSWALD EVE.

February 28th,
1789.

Wits. WM. AUSTIN, Sworn:

He has been in No. 1 It was six miles from Philadelphia. Cannot speak to the Quantity. Thinks Land in that situation might be worth from £15 to £20 Pen. Cury. per acre. Does not conceive the Mills could be of any great value; perhaps £200 Cury. Does not know that the House in Front St. or the Store was on his Property. (20).

No. 2. Was very small. The House might be worth £150, & the Land £60 per acre, £240, £390.

Mr. Eve was in bad circumstances in 1768, but he made a good voyage to the Bay of Honduras which might clear him of Debt. He cannot speak to his circumstances in 1777. Abel James, Robert Morris; the 1st is a land Jobber, the 2nd is a very honest man.

Mr. Eve had given up the business of Ship Chandler before the War. The House in Front St. belonged to one Pigeon.

London,
27 November,
1788.

1228. Evidence on the Claim of JAMES GIBSON & his Partners, late Merchts. in Suffolk, Virginia.

Archd. Hamilton, Esq., appears & produces a Power of Atty. from Saml. Donaldson, the only surviving Partner of the House of Jas. Gibson, Donaldson & Hamilton, dated Petersburg, Virginia, 12th July, 1788.

In the original Claim the only demand is for property destroyed by the British Army. That of course is delayed until the Demand shall be transmitted from the Treasury or the Commrs. shall be authorized to proceed in the examination of such Claims.

(21.) There is now produced a Claim for certain Lotts of Land amounting in value to £1,113 Virginia Cury, but as this Claim has not been entered upon by the Commrs. prior to the 1st Aug., 1788. It cannot now be heard. Carrd to P. 75.

February 27th.
1789.

Further Evidence on the Claim of OSWALD EVE.

ENOCH STOREY, sworn :

Says Claimt. had a Ship Chandler's Store & a House in Front St., Philadelphia, & believes they were his own. The house might be worth £400 Pens. Cury. The Store was of brick on the Warf & might be worth the same sum. He has understood & believes that Mr. Eve had a Powder Mill & some property in the Country but Mr. Storey cannot speak to the value. Mr. Eve was in a good

way as a Ship Chandler, but Wits. should not consider him as a person possessed of much Property.

28 November,
1788.

1229. Evidence on the Claim of ALEXR. CUMMING, late of South Carolina.

John Simpson produces Power of Attorney from Alexr. Cumming, 4th Novr., 1783, to James Graham & John Simpson; it is a general Power.

JOHN SIMPSON, Sworn :

(22.) Says Mr. Cumming was in England in 1784. He came home to be examined on his Claim, but as his private business required his return to Jamaica & the Comrs. could not enter into his Claim he returned to Jamaica. Says he did not think it necessary to apply for leave to go abroad.

Mr. Simpson has known Claimt. since 1771, & he has always Conducted himself as a Loyal man. He was a School Master at Beaufort, S. Carolina. He now resides in Jamaica.

The Loss of a Negroe, a Carpenter; lost at C. Town. Loss of Professin as a School Master from £300 to £500 per ann. Ster. States Debts due him £1,627.7.1.

Negroe, hire of Caesar, £780 S. Car. Cury.

“ “ of Jake, £900.

Wits. ROBERT WELLS, sworn :

Says Alexr. Cumming had some Negroes. He kept a School

at Beaufort. Understood that he had 20 Schollars at £14.6 Ster. each per an. At first he restricted himself to that number. Afterwards understood that he increased his number to 30 Schollars or thereabout. This sum was for teaching only.

Wits. CHARLES SCHEM, sworn :

Knew Claimt. during the troubles. He was always a Loyal man. Wits. was banished Carolina at same time as Claimt. on acct. of his Loyalty. They went together to Jamaica. He left 2 valuable Negroes, Jake & Cæsar. In peaceable times Jake might be worth £100. He was sent to Claimt. at the Evacuation but his hire was a dollar per diem, Cash. Believes that the Negroe Cæsar died or was killed before the Brit. took C. Town. Says that in the year 1782 Mr. Cumming gave Wits. a Power of Atty, to settle with Mr. Russel, Claimt's Agent, but although Mr. Russel had received all his Debts in paper Currency yet he would never settle with Wits. Mr. Russel had it not to settle. Mr. Russel likewise received the hire of Negroe Jack, but never paid Mr. Cumming.

(23).

Mr. Cumming had 25 Boys, Schollars, in 1775. He received £100 S. Car. Cury, equal to £14.16 Ster, for each, & 4 girls at £50 Cury, £7.3 Stir., for Teaching.

1230. Further Evidence on the Claim of JENET PETERSON, Wid. of John Peterson, late of Philadelphia.

London,
December 11th,
1788.

Claimant sworn :

Says that she did not understand when her Claim was made that there would be any Compensation for personal property, and when on Examination in N. Scotia she could not produce the necessary proof. She now Claims.

No. 1. The Stock in Trade of her late Husband, consisting of New Furniture. She says that there was a considerable quantity of ready made Furniture in her late Husband's store at the Evacuation of Philadelphia, to the value of more than £100 Ster. Says that neither her Husband or herself never recovered one farthing's worth of this property & she was informed by a person with whom She left the Key of the store that the goods were taken by the mob.

No. 2. Swears there was to the value claimed & that they shared the same fate as No. 1.

(24).

No. 3. She swears to the quantity & Loss.

No. 4. A great quantity of Tools & Lumber, &c. Seems that they left the amount claimed including Benches & other fixtures.

Wits. ADAM COCKBURN, Sworn :

Says he knew the Deceased, John Peterson, at Philadelphia, before the Evacuation. He had been in his work shop & stores & had employed him in some alterations in his shop. He carried on trade as an undertaken & cabinet-maker & joiner.

Thinks that his Tools & Stock in Trade were considerable & he only brought away with him his cloathes & Bedding.

London,
15th December.
1788.

Further Evidence on the Case of WM. AUSTIN, late of Philadelphia.

Claimant, WM. AUSTIN, sworn:

No. 3. Says he had one thousand Gallons of Spermmacette Oil at Cooper's Ferry. He had purchased this about a month before the British took Possession of Philadelphia—who is now in America as a Cabinet maker at Philadelphia. He pd. a Dollar pr. Gallon & paid the amount.

(25). One Coll. Haight, an officer in the Rebel service, took it from thence, 3 weeks after the British took Philadelphia—the British had no Post then. Believes that he knew it was Claimt.'s Property; his Servt. had given information of its being hid. Claims £225 Ster. the cost.

Wits. HENRY LUM, Sworn:

Says that he was in N. Jersey when the British took possession of Philadelphia. He resided at Mount Holly. Says that he heard Wm. Paxton, an Inhabitant of Mount Holly say that he had purchased some oil from Coll. Haight which he had taken at Cooper's Ferry soon after the British took Possn. of Philadelphia. He has since heard in that part of America that Wm. Austin had lost some oil at Cooper's Ferry.

London,
18 December,
1788.

1231. Further Evidence on the Claim of ALEXR. WALLACE, Esq., of Thos. White, Esq., of New York.

Claimt. MATTHEW WHITE Sworn:

Says he is the second son of the late Thos. White of New York. He is 23 years of age. He came to England in 1778, & has been in England ever since. He resides in London; in business.

It appears by Evidence of Thos. White, eldest son of Thos. White, deceased, that he waved his Claim to No. 35, 28 acres of Land at King's bridge, as he could produce no proof of Title.

(26). Wits. now wishes to produce proof to this Title. Says that he has been told by Mr. Alexr. Wallace that his Father did possess this property, but knows nothing of the Title. It is Located to Dr. McKnight, however. No. 34 appears to be in the possession of Charles McKnight. Believes No. 35 was wood land.

From No. 1 to 30. The Estates called the Vineyard. Says that although Mrs. White has regained possession for £3,500 Currency, in 1784, yet he considers the Loss & the family to be what the Estate is nearly worth, as it is now his Mother's property. She is still unmarried. Mrs. White has mortgaged the Estate for the purchase money.

Produces Certificate from Gerard Bancker, Treasurer of the State of New York, that by the returns of the Comrs. for Sales,

Mr. White's Estates have sold for 3,500 Cury., dated N. York, 16th Octr., 1788.

Produces Valuation of House, &c., in Elizabeth Town & Certificate of Sums pd. into the Treasury of New Jersey as debts which were due Thos. White, Esq.

The House is valued by Ed. Thomas & Geo. Price at £1,500 N. J. Cury, 28th May, 1788.

Mathew White has an allowance of £25 per an. Danl. White had £25 given him, which a Commissn. was procured for him.

Wits. DAVID OGDEN, Sworn:

No. 34. Says he recollects a House & Lot of Land in Elizabeth Town, N. Jersey. Mr. White purchased the Lott & House in 1766. He paid the Sheriff £400, Mathias Williamson £700 or 800 N. J. Cury., being the amount of a mortgage on the Property before Mr. White purchased from the Sheriff. (27).

Both the Sheriff & Williamson sold the property. Mr. W. after the purchase from the Sheriff commenced a suit agst. Williamson. Thinks it old under value, as the title was disputed twixt Mr. White & the purchase from Williamson. Thinks this Property is worth £1,800 including House & Barn.

Wits. GEO. FRANKLIN, Sworn:

Remembers a House in Elizabeth Town, the property of the late Thos. White. It was a Tavern. Thinks from the appearance of the House it shd. be worth from £1,500 to £2,000 Cury.

Wits. COMS. HATFIELD, Sworn:

No. 34—Knew Mr. White's House in Eliz. Town, believes Mr. White pd. £1200 for this House & Lands. Thinks the House & Land should have Let for £100 pr. an.

He Values it at £1800 N. J. Cury. Thinks it would have let for £100 pr. an. One Sam Smith has possession of the House as a Tavern.

Wits. CHEVALIER JONETH, Sworn:

He did Know a House of Mr. White's in Eliz. Town. Conceives the House Cost £1600 or £2000 Cury. building. He thinks the House would have sold for £1400 with the Land. It was let for a Tavern, but thinks it was too good for a Tavern.

Wits. WM. WADELL, Sworn:

Knew the Property called the Vineyard in N. York, it was valuable. The Property was in Possession of Mr. White or his Tenant all the War. Since the War he understood that has been sold to Mrs. White. Thinks this Property was worth £11.000 Cury. (28)

Wits. JAS. JANNEY, Sworn:

Says he knew Mr. White's Property called the Vine Yard in N. York. When it was purchased it was Considered a good purchase. Understood Mrs. White had been favoured in the purchase of it under Confiscation. He heard that Mr. White had Property in Kings bridge Woods, it was Wood land, should think Woodland in that situation was worth £20 pr. acre.

Has heard that the Wood was destroyed by the British Army. Mr. White had Considerable sums due him on Bonds. Cannot speak to the Amount.

Wits. JOSEPH CHEW, Sworn :

Says the late Thos. White was a determined, Loyal man. Says that he was at great expence & trouble in Clothing the New Corps. Wits. often distributed Charity to poor Loyalists for Mr. White.

London,
14th January,
1789.

1232. Further Evidence on the Claim of Wm. DEMASINE & THOS GUMBERSALL.

(29)

Thos. Gumersall produces different Extracts from Proceedings in Court agst. Wm. Durmasin & Thos. Gumersall in New Jersey. Has no further Evidence to offer as to the property.

London,
18th February
1789.

1233. Further Evidence on the Claim of ALEXR. BERTRAM, late of Philadelphia.

Claimt. Sworn :

Says he could not produce Evidence in N. Scotia & prays to be heard further & produce Witness's.

8 first Patents—He purchased them 1772, he paid £10 Pen. Cur. pr. Hundred acres to the person who had the Location, & £5 Ster. pr. Hundred acres to the Proprietor. This was all his expence, besides a Penny pr. acre Quit rent pr. acre.

No. 9—Says that his Pottery let for £30 pr. an., the Houses for 60-90 Pen. Cury.

Says he was offered £100 pr. an. for the ground these build- ings are on.

No. 10—Was purchased by his Wife in 1777 for £700 Pen. Cury. by his advice, the purchase was paid, it has been sold.

No. 11—Was Mortgaged to Claimant in 1773, she got a deed in 1776, he paid £800 Pen. Cury. for it. This sold under Con- fiscation.

No. 12—He likewise purchased & paid the price.

No. 13—He purchased in 1776, it is sold.

(30)

No. 14—Says he purchased when there was no War in the Province. Says he paid for it in Lawful money.

No. 15—The property is sold since his last Examination, £450 Cury.

No. 16—These 92 acres are sold. Says he pd. for his share £376 Cury.

No. 17—The title was not Completed—as the Patent was not made out he paid £10 pr. hundred acres for it, purchased from the person who had located.

No. 18—In like situation.

No. 20—He gave £10 Cury. for this & claim £100 for it.

Wits. JOSEPH GALLOWAY, Sworn :

Says that £10 Cury. pr. Hundred acres was a Common price for lands located. The Warrant & Survey was Considered a Com- plete Title.

If the Lands Cost 3sh. & 6d. Cury. in 1773 they might have doubled in value by 1776.

No. 9—Mr. J. does not recollect the Property, but if situated as described he thinks it was valued low at £800 P. Cur., the sit- uation was very good, it was worth 12 years purchase.

No. 10—Property in Second St. was valuable, if 47 feet by 200, with a Brick House, it is low valued at £700. Sales of property in 1775-6 & 7 were not frequent & property did not sell for its value. Mr. Bertram was Considered a thriving man & of good Credit in Philadelphia. He kept a Shop, he might be worth some money.

(31)

No. 15—Is valued moderately, as the land was good there.

No. 16—Lands in Northampton were worth £4 pr. acre. The Wasted Lands are too highly valued.

Wits. CAPT. DANL. COUSINS, Sworn:

No. 11—Remembers his purchasing this property, it had been mortgaged to him, he thinks it was worth £1000 Cury. It was sold under Confiscation.

No. 13—He recollects it was worth £50 pr. acre, it was Claimts. It rented for £60 pr. an.

1134. Proofs of the Claim of ICHEBOD OLIVER, late of N. Jersey. N. C. London,
16th February
1789.

The Comrs. saw the Claimt. near Annapolis in Octr., 1786, & on an affidavit of his age he appears to have been under age in 1784.

Mayor Thos. Beverley Certifies that he served in a provincial Corps some years of the War. He now resides in Wilmot, N. Scotia.

Claims $\frac{1}{2}$ of his Father's Homestead & $\frac{1}{2}$ of a Tract near Raw-yag. 1-3 of a Tract of Salt Meadow under the Last Will of David Oliver, his father, dated in 1766, which is produced.

Produces appraisment of 71 acres & $\frac{1}{4}$ & 8 acres Salt Meadow at £752 N. J. Cury. Joseph Burd & David Brant. Likewise appraismt of ten acres— $\frac{3}{4}$ late the property of Ichabod Oliver in N. Jersey, £107.10, by the same persons.

(32)

Aaron Dunham Certifies to the Sale of Ichabod's real Estate for £402.19.6. Cury. 11th April,
1786.

Further Evidence on the Claim of JOS. PELL, late of W. Chester, N. York Province. London,
16th February,
1789.

Wits. JAMES DELANCEY, Sworn:

Says that in or about 1778, Jos. Pell purchased from his Attys., Thos. Jones & G. Staunton, 32 Lotts in the suburbs of N. York, he paid £3225 N. York Cur., he paid the price in Cash. Mr. Delancey understood that he sold 10 Lotts of these. It was part of the Agreement that Mr. Pell was to sell to the Tenants on these ten Lotts at the price he paid Mr. Delancey. Mr. Delancey valued the Lotts at £100 Cury. each prior to the War.

The ground of 2 Lotts was occupied by a Street so that in fact he lost 20 Lotts. They were sold as Mr. Delancey's Property, & are included in Mr. Anstey's acct. of Mr. Delancey's Property sold under Confiscation. A small Consideration was paid to Mr. Delancey for the houses.

But he understands that Mr. Pell laid out some money on the Property. Wits. declares that no part of these 32 Lotts is Claimed by him.

London,
6th February,
1788.

1235. Further Evidence on the Claim of HY. WATKINS, late of N. Yorke.

Wits. JAS. DELANCEY, Esq.

(33) Says that in 1781 his Atty., Jas Kingston, at N. York, sold to Claimt. a House & Lott in Little Queen Street, New York, for the sum of £350 N. York Cury., which was paid to Wits. Atty. in Cash. This Property has been Confiscated & sold as Mr. Delancey's Property.

Claimt. brought an action agst. Wits. to recover the price paid but Plaintiff was Cast with Costs.

London,
4th March.

1228. Further Evidence on the Claim of MR. JAS. GIBSON of Virginia.

MR. JAS. PARKER Examined.

Says he knew Mr. Jas. Gibson, late of Suffolk, he lived in England all the War. His Partners, Messrs. Hamilton & Donaldson, were in Virginia. They were both Loyal men.

The Copartnery had Property in Suffolk. The Houses were burnt by Genl. Garth in 1779.

(34) Mr. Gibson had lived in Suffolk many years & believes the Property belonged to Mr. Gibson & partners.

No. 1—The Lot where Mr. Gibson lived was — acres & might be worth £150 Ster., the Buildings worth £1000 Ster. He had some Warehouses, the property of the Co., at the near side. He cannot speak of the value of the Warehouses, nor to the quantity of Land.

Mr. Gibson's Property was destroyed on acct. of Naval Stores which were in the Town of Suffolk, & it was necessary they should be burnt. The Army went to Suffolk to destroy the Magazines for the supply of the American Army.

Lt. Coll. John Hamilton says that he knows Mr. Gibson & his partners were possessed of Considerable property at Suffolk in Virginia, Consisting of houses, Warehouses, Gardens, Lotts & Stock in trade.

He cannot speak to what has been destroyed & what Confiscated. He thinks that the demand made by Messrs. Gibson, Donaldson & Hamilton is very much within the Value.

MR. HAMILTON, Atty. for the Partners.

Produces an Abstract of the Title Deeds of Lotts in Suffolk on which the Houses destroyed stood.—The Proofs of Sale he has good reason to believe that this property was in Possession

of the Copartnery at the Commencmt of the War and that they did not dispose of them.

7th March—Certifies to Certain Signatures of persons in public office in Virginia.

(35) Likewise Inquisition found agst. Jas. Gibson & Co. wherein Certain Lotts of Land in Suffolk are mentioned. Enter Valuation of the Lotts in Suffolk & Certificates of Confiscation & Sale.

PROCEEDINGS
OF
LOYALIST COMMISSIONERS.

VOL. III.

MISCELLANEOUS EVIDENCE.

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THE EVIDENCE.

1236. Case of MR. WM. KNOX, late Secretary of the Province of New York & Planter in Georgia.

Loyalty.

Mr. Knox has been a Servt. of Government since 1771 as deputy Secretary of State in the America department:

Landed Property—

Landed Property.	1st Grant in 1769, 600 acres produced	600
	Conveyance 1760, from N. Switzer to W. Knox	250
	do do from M. Miller to do.....	50
	do 1761 S. & E. Moore for 50 acres...	50
	do 1761 Dorlay for 50 acres	50
(1)	do 1761 N. & M. West, 50 acres	50
	Bought of Mr. Smith by Lt. Govr. Graham...	1,000
	Grant 1760 to Wm. Knox for 50 acres... ..	50
		2,100

It appears that Mr. Knox may have forfeited these grants by non performance of Conditions.

Settled
Plantation.

Two settlements Rice Ground 240 acres, a Valuation produced of the property of Mr. Knox, 1776, £15,825 G. Currency, Equal to Sterling, £15,825.

Negros were
carried off by
overseer.

Value Land alone... £7230	deduct Value of
Negroes 122 6560	102 Negroes 50 each
Stock Rice, &c..... 2115	sold... .. 4756

15905

Crop upon the ground in 1782 by letter from Mr.

Hall, Agt. for Mr. Knox, it appears by acct...2000

That Crop of 1781 produced £1400.

Mr. Knox paid G. Clark for the office of Secretary £3000, the amount of fees rented at £1000 pr. an. Mr. Knox received for 2 years & since the King's troops were at New York about £600.

Mr. Knox enjoys a pension of £600, his Wife a pension of £600, during pleasure, apparently for Losses in America, but being in Possession of the pension had the bad effect to him of his receiving no Consideration for losing his income as under Secretary of State. Mr. Knox is of opinion that had he been without Pension he would have received £750 pr. an. upon the Loss of office.

LT. GOVERNOR GRAHAM.

(2)

Two Plantations of Mr. Knox's upon the River Savanah Contained above 200 acres of rice ground & a Considerable quantity of Corn, Meadow, & Wood, the Wood was valuable. Has heard Mr. Hall manager that he might return £2000 in the year 1782, but the Estate never yielded near that. The Plantation might

produce 2 Barrels of Rice pr. acre, worth from 40 to 50 sh. pr. Barrel, which sum fully the yearly value of the Plantation. Thinks the Plantation of Knox br. Worth £4000, at least £3000. He might have given ready money payments as usual in that Country, by instalments. Good rice ground worth £10 per acre. There were no mortgages or Incumbrance upon Knox br.

Mr. Graham made a purchase of 1000 acres from Mr. Smith adjoining the Knox br. for £500. He looks upon that part to be equal to the former possession. Mr. K's grant was in the State

of Nature & of no yearly value, but might have been sold perhaps for 7sh. 6d. per acre, perfectly unsettled.

Property all registered in the Province of Georgia.

Knows Mr. Knox Overseer took off some of the Negroes to the Rebels.

Produces an estimate of Knox br. Plantation which he makes Worth £7056—yet Continues of Opinion that would not advise his friend to give more than £4000—nor would he have given more than £3000.

When Lt. Gr. Graham wrote Mr. K— that he would advise him to take £4000 Ster. & that in answer Mr. K. wrote that his overseer, Mr. Hall, had behaved so well to him lately that he would not sell for less than the valuation. (3)

GOVERNOR WRIGHT:

Sep. 24th.

Visited Knoxville Plantation at the desire of Mr. Knox three or four times a year. He had two Plantations from which he had a little profit for some years—until 1764 when they improved Considerably. The Plantation more adapted to Lumber produce than rice—that for one or two years he made 200 barrels of rice upon each plantation which would sell from 45 to 50 sh. pr. Barrel, that he would not have made use of Mr. Knox's Plantation but for Lumber, it was most valuable.

Mr. Knox had about 115 Negroes upon his Plantation, very good ones—Worth £50 on an average. Know his Overseer, Griffin, carried off some Negroes to the Americans.

Supposes Crop 1782 could not be Worth more than £500, he thinks with the number of Mr. Knox's Negroes he could Cultivate his rice ground & carry on the lumber trade, as he holds a Negro equal to the work of four acres of rice.

Thinks Mr. Knox's rice ground was worth from £6 to 7 pr. acre—his high Land 20 sh. pr. acre. The Plantation of Knox br. he thinks is Worth £6000 Ster.

1237. Case of CAPT. J. BUNTON, of the Navy.

19th Sept.,
1783.

Evidence of Claimt.

Declared traitor to the United States by act of Assembly of Rhode Island. Driven from his Property 1775, his property Confiscated. Has served most of the War on Board of his Majesty's Ship. (4)

177 acres by the Will of his Father—Valued at £2250 by three men of Character—one of which pd. that sum for an Equal share of the same farm.

Land & House belonging to Mrs. Bunton in the Town of Newport.

Lett to Richards Eighteen Silver dollars ...	4.1.0
do to Littlefield twenty Silver Drs... ..	6.4.6
do to Hanah Allan Seventeen do	3.6.6

in all 62 Dollars which he holds to be half his Wife's property. a house, part of the improved property, was burnt by the Hessians, value £40.0.0.

1600 acres in the Province of Mayne—papers all lost—uncultivated—£720—has been offered for it 3200 Dollars.

4600 Dollars agst. the Estate in Mortgage upon the 177 acres—is money laid out upon that, subject when the Estate is sold. Ct. B. believes it would be sold with that incumbrance.

Personal property Consists in small articles which he has put an under value upon—amount £1800.

Received by Mrs. Bunton for the use of his house & farm by the Naval Hospital.

(5) Evidence of MR. WALLER.

As Purveyor of Naval Hospital he took Capt. Buntons farm in 78, 60 or 70 tons of Hay & 150 Bushels Indian Corn.

MR. G. ROHNER.

He knows the Valuer of the Property to be of good Character & that one of them gave 10,000 Dollars for an Equal share.

MR. ALUMFORD.

Knows the Valuers & believes it was valued & properly—His house & Stock.

Knows Capt. B. succeeded to a Considerable property, in right of his Wife—but only in genl. terms.

MR. LEWIS MUMFORD.

His father being Executor to Mr. B. Will has seen it, where he leaves Capt. B. $\frac{1}{4}$ of 5000 acres in Prov. of Mayne.

The Schedule of personal property was formed at different times when the property was taken in 1775—before he quitted his house—he fixed the value since that time at the market price.

Charges his Indian Corn at 3 sh. pr. Bushel.

Oats at 1sh. 3d. pr. Bushel.

250 Bush. ——— 4sh.

Potatoes 1sh. 3d. pr. Bushel.

Flax Seed, 50 bushels, ready for Market at 4sh. 6d.

Apples, 350, 1sh. 3d. pr. Bushel.

50 Loads of Hay at 50sh.

70 bushels Turnips, 1sh. 3d. pr. bush.

Amount of Stock, &c., a Barn, £400, thinks it Cost him £150, Dary house & Crib, Cost £140, gave £45 for his Negroe, debts due him, £137.

1238. Case of CAPT. ORDE.

(6)
Sepr. 28th, 1783.

Married Miss Stevens in 1781. She was an Orphan & had been so a great while, of Course had taken no part in the disturbances. The Barnwells were her nearest male relatives. Upon the death of Messrs. Middleton & Reeve, Messrs. Barnwell Carson & Gibbons assumed the management of Mrs. Ordes affairs. By the advice of Mr. D—, Mr. Boone, Gd. to Mrs. Orde, apptd. Mr. Joiner & Mr. Barwell Agents—upon this appointmt arriving in America in 1775. Mr. Barnwell refused to act upon it or to allow Mr. Joiner to act upon the Idea that Mr. B—, Mr. C—. & Mr.

G—. were trustees upon Mr. Stevens Will. Upon that part of the Country falling into the hands of the British Miss Stevens appointed Mr. Tatnall, a steady friend of Governmt., to act as agent in 1781—his marriage took place when he apptd. Mr. Tatnall & Mr. Gibbs his Agents. Believes Miss Stevens went to America in 1781 to take Possession of her property as a british subject.

Understands that his property in S. Carolina is not sold, upon the Idea that it is his only for life, but Mrs. Orde in settlemnt. understands his property in Georgia is sold for £1235

LT. GOVRENOR BULL.

(7)

All Miss Stevens Connections he can speak to are strong favours of the American Cause. No remittance being made might proceed from breach of trust rather than from any particular motive. As far as Gr. Bull's Knowledge goes believes that Copy of the Will would be allowed as Evidence in a Court in S. Carolina. Knows the Signature of the Secretary, Mr. Wins Stanley.

Knows the Plantation upon St. Helena & Crepot, not Extensive, but kept in good order & well Cultivated.

Lot of ground in Beaufort is about half an acre.

Average of Negroes for some years prior to '77 was in his opinion £70.

Thinks two gs. an average price of Cattle, Sheep half a guina, Horses, £5.

MR. GIBBS.

Was appd. Atty. jointly with Mr. Tatnall in 1781 by Capt. Orde.

The Plantation of St. Helena & Cassas were in good order, she thinks they were Worth £1200.

There were 100 or 99 Negroes upon the Plantations, mostly very good ones. Was present at the marriage of Capt. & Mrs. Orde in 1781.

79 or 80 Negroes were saved for Capt. Orde, all those in Casaw were saved, all those on St. Helena were carried off by the Rebels, most of them escaped back.

Knows there were Copys taken of her Brother's Will, believes the Copy produced to be true.

(8)

MR. GEO. ELLIOT.

Knows Mr. Stevens family for 30 years & Property. Knows the Plantation upon Cassaw in the year 73—had been an Indigo Plantation, is now for Stock & Corn. The Island was from 12 to 1300 acres. Values it at 40 or 45 sh. pr. acre. At St. Helena at 700 acres—some of the best Indigo Land in the Province, such land sold from 45 to 55 sh. pr. acre, medium 50 sh.

Rented the Lott at Beaufort at ten pounds pr. an. Would have bought it but could not make a title—it was held by Mortgage—if the title had been good would have given £350.

MR. JAMES CARSON.

The House he was partner in at Charles town remitted in 1773—seven Casks Indigo—Value upon the spot £400. That he bought the Crop of Indigo 1774 from Dr. Carson & Mr. Gibbs for £959.10.8. He believes the Estate of Stevens made 16 Casks of

Indigo in 1773 & has heard that the Estate was Worth that year £2000.

That Messrs. Clark & Miligen upon Mr. Carson's representation, advised Miss Stevens about £4000 Sterling, part of which Capt. Orde has repaid.

MR. CHARLES SHAW.

Resettled at Beaufort in S. Carolina. Knew the Estates of Stephens in that neighbourhood, the Estate at Cassaw was Considered as one of the most valuable Estates in that Country—from its being an Island—his Uncle & Partner, Messrs. Shaw & Stewart, have often purchased the whole produce from 1766 to 1773. It amounted to from £1000 to £1500 Sterling—his Uncles house often paid that sum for produce, he thinks the Stock sold might pay the Expense of Cultivation, &c. Speaks much from Idea of guess.

The Negroes were very good & might sell at Credit for £60 or 70—which might be reduced very much by getting sold for ready money. Thinks the two Plantations might have been sold at £3 pr. acre, if two years Credit could be given.

Lott at Beaufort—Knew the Lot, it might be worth £150. No buildings upon it.

MR. GIBBS—on MR. ORDE's Case.

15th Oct., 1783.

Mrs. Gibbs gave Govr. Orde an acct. in Writing upon her return from visiting the Plantation which she received from the people upon the Plantation. She thinks there were more—believes the Loss of Negroes after she took possession of the Plantation was about twenty.

Mrs. Gibbs sent Capt. Orde £500 arising from Sale of Indigo, Cattle & Sheep.

She Swears the Stock of Horses left on Cassaw & St. Helena was Worth above £700. The Cattle was drove of by order of the Commissioners—under the Confiscation & sold for £5 a Head in the year 1782.

1239. Notes MR. WHITE's Case.

7th Octr., 1783.

Joined Sir Wm. Howe's Army at Trenton in Decr., 1776. Was sent out from Brunswick on the 14th Jany., 1777—as appears from his pass produced—for the purpose of raising men & ——— the Enemy. The second day he was taken up on Suspicion by Gr. Washington—also after some days Confinement he was dismissed on his Parole to remain in the Jerseys ten days—after that time to remove to N. York with his Wife & family.

(10)

Bought 600 acres of Land in March, 1776, from Cornls. Low. Left his titles with Mr. Skelton at N. York. Mr. Skelton sent them to his father in Law, Mr. Lowrie, in Jersey, pd. for it £4000 New Jersey Cury., paid down £2500 & gave a Bond to Mr. Low for £1500, which he still owes & expects to have a demand made upon him for it.

This Property was mortgaged for the £1500 to Mr. Low.

MR. THOS. SKELTON.

Oct. 8, 1783.

Mr. White came to the Jerseys in 1775 & Married soon after—was in business—bought a Plantation—in 1776 of Mr. Cornl. Low—was present at the agreement the price was £4,000, N. York or N. Jersey Cury.—received a deed from Mr. White when he went to Jamaica.

After two or three months Mr. Thos. Lowrie sent for it, as Atty. for Mr. White—he sent it by some person to Mr. Lowrie whom he did not recollect—has heard he got £2,000 or 3,000 Sterling by his Wife—has heard Mr. White say he owed a considerable part of the purchase money.

MR. ARTHUR WADMAN, late Capt. 26th Regt.

(11)

Believes he was a Loyal Subject.

Knows he purchased a Plantation from Mr. Low—left his family in the Jerseys in May 1775, to join his Regt. at Ticonderago & was taken Prisoner with his servt. on Lake George five days afterwards. Mr. White made the purchase before this time.

1240. Case ARTHUR SAVAGE.

10th Oct., 1783.

An officer of the Customs at Falmouth & Boston—Produces Certificate of Govr. Hutchinson & Wentworth setting forth his good behaviour as an officer of the Customs & his suffering from it.

300 acres of Land at North Yarmouth—was left him by his father—by Will—has not that Will—it was a share of a Tract of 3,400 acres granted many years ago to Mr. Pratt—600 acres was

bt. by the Claimts. father—does not know what he pd.—it yielded him no yearly profit.

40 acres near Brunswick he got possession of for a debt of £40 Sterling—upon Mr. Ss. quitting the Country in 1771 he desired his Atty. to let the person from whom he had, have it—at a rent—has heard nothing more of it.

One 3rd of 2 Lots at Peterburgh in right of his wife valued at £10 Sterling pr. his two letters produced, which treat of that property—but no rights produced—unless for ten years.

(12)

His furniture & Plate lost at Boston & at Falmouth was worth he thinks £300 including what he sold at Halifax & in England—left furniture &c. at Boston which cost him £200.

Comptroller at Falmouth—was apptd. in 1765 remained in possession until 1771 & enjoyed Sallary & perquisites until 1775—when Falmouth was burnt—has only received the Sallary from that time to 1782 £50 per an., the fees were he thinks about £150 Ster., has received £80 per an. from 1st May 1776 to 1782, & at this time £60 per an., allowance.

Mr. HERON.

40 acres of Land in Brunswick—has a Conveyance to some Land to Mr. Savage—he has it as a security for £28—it appears to be a sale.

Mr. Waldo—Collector of Customs at Falmouth.

Mr. Savage always behaved with great Loyalty & fidelity in the execution of his office—is unaquainted with Mr. Savages Ld. property—thinks uncultivated land near N. Yarmouth may be worth 4sh 6 per acre—never heard Mr. S— was in possession of Lands in N. Yarmouth—thinks his office of Comptroller might be worth £183 Ster.

Mr. HOLLAND of New Hampshire.

Cannot undertake the value of of Mr. S.'s land—good Wild Lands in N. Yarmouth T. Ship might be worth ten or fifteen shillings per acre.

Case Considered.

The 40 acres at Brunswick were in his possession in Consequence of an execution, but had received no advantage from it, & had disposed of his right to it as a security for a debt.

Some land near Peterburgh in right of his wife—no sufficient evidence—that he lost furniture to the value of £100. The office of Depty Surveyor & Searcher of the Port of Boston was at the disposal of his Principal Mr. Chamire was merely a temporary appointment.

3. 1241. Case of Mrs. GIBBS.

She took no active part in the Rebellion—nor never did anything to promote the cause. The Grove was burnt by accident while possessed by the British Commissary—it was the only house she had to live in.

Was allowed £50 per an. for the hire of her Plantation in the hands of the British. For the last six months she received £160—at the rate of—she received it for six months.

Has never had any acct. of her personal property, of her husband. It is not Confiscated—she left atty's in South Carolina.

Mr. JAS. CARSON, S. Carolina.

As one of Mrs. Gibbs Atty's. he had occasion to know her husband died without a Will. Mrs. Gibbs was always in Conversation a friend of the British Govt., £50 pr. an was paid Mrs. Gibbs as rent for the Grove by the Commissary Gen. Mr. G. applied for Compensation for the house burnt by accident but was refused it—upon the whole thinks Mrs. Gibbs Husband was a favourer of the Rebellion's cause in Gen. (14)

1242. Case of Govr. SIR JAMES WRIGHT.

20th Oct., 1783.

Appt'd. Lt. Govr. 1760, & Govr. 1761—remained so until 1782—resided from Oct. 1760 to July 1771—Came home with leave of absence—went out to his former situation for the Convenience of Gov't. & at the disin of the Ministers in De Cene 1772—remained until forced off in March, 1776—got to England in June 1776—remained until April 1777, when he was again ordered out by Ld.

Sackville & resided until July 1782—Produced a Letter from Ld. Mansfield very Complimentary of his behaviour at Savanah, & an extract from Ld. G. Germain's Letter after the defence of Savanah—very Strong.

There Savanah Plantations are 780 acres formed of five acre Lotts or Garden Lotts, purchased by him & valued in May 1776 tivated state—they were cultivated by him & valued in May 1776 by John Jamieson & James Rossman—Mr. Jamieson is now—£8,400. (15)

The reason of the appointmt. was because he knew the Rebels could seize them & wished to know their value so that he might get satisfaction from America—really thinks they would have sold for £8,400.

Cowwother Plantation appraised at £2,100—purchased Jany. 1767 from Jonathan Cochran 500 acres for £5,000 S. Carolina Cury. When he purchased this Plantation it had a good deal of cleared ground some wood—when he purchased it produced no yearly income—lay 14 miles S. from Savanah—it was appraised by the same Gentlemen—thinks it worth the appmt.

Mount La—Purchased July 1767, from Elis. Butler, Esq. for £1,000 Lawful money Georgia, Contains 500 acres of which 200 acres are improved rice Land & 300 acres high Land—was unimproved when he purchased it—left it in high Cultivation—thinks

it worth £2,000 Sterling.

River Plantation 210 acres of rice ground & 300 high land—received part of it as exchange from Mr. Butler—a grant of 100 & one of 232—he did not comply with the Conditions upon themselves but upon the adjacent grounds much more—these Lands are Timber Lands, valued at £2,100—purchased in Apl. 1768, from Joseph Butler, for £1,000 Lawful money. Contains 200 acres rice land & 300 acres high land, worth £2,150. (16)

Tract of Land ——— purchased of Mr. Free ——— containing 528 acres ——— on river Swamp. ——— never cultivated. This purchase Sir James thinks it was worth £1,700—received no yearly

value, was offered £1,700 by his Son & £1,600 by Mr. Hall—no incumbrance or Mortgage on any part of his property excepting two debts—Beton one a note £1,855—Bond Benj. Smith £2,042—3,927.

5,200 acres of Land 12 different tracts, purchased by me—produces titles to 4,600 acres the Consider. of the whole £1,520—no yearly income from these Lands the Conditions of the grants had not been fulfilled—500 acres purchased at the same time in the year 1781, with three houses for £280.

Sir James values 1,600 acres in Wrights p. at 10sh. per acre.

Values 2,000 acres in S. Carolina at 30sh. per acre.

Values 1,000 acres in Sateller at 10sh. per acre—4,600 acres value £4,300—the 500 which would make the quantity 5,100 acres he cannot speak—Grants from Crown prior—

steps taken towards Cultivation
Complied with—uncultivated land
Grants stand him in 3sh. per acre—as far as Sir Jas. Wright has seen or judge by the reports of the surveyors of what he has not seen they were worth 10sh. per acre—a purchase for £280 purchased in 1781.

(17)

500 acres with the houses for £280 in all—Sir James swears to the possession of two 45 acre Lotts near Savannah & Dwelling houses—in the town—the houses were let—one pd. £45 yearly rent—another £15—the other the best, was possessed by a Widow—he exacted no rent—thinks they would have sold for £700—cannot speak to the value of the two 45 acre lotts.

Six Lotts in the Town of Brunswick were granted in the year 1772—Conditions not complied with—Cost Sir. Jas. the fees of office.

Sir James Says 29 were taken & killed by the rebels when they destroyed his Barns—the remaining 14 were lost during a period when one Jackson had a party near Savannah for the purpose of taking negroes if Loyalists.

In the year 1777, there appears to have been 523 negroes delivered over to the America Comrs. upon the reduction in 1778, & afterwards 323—the 200 he swears are totally lost to him & his family—total loss—200 value at £52. 15 per head makes the loss £10,000.

43 Negroes killed or carried off by the rebels at £52-15—thinks 3 to 100 should be allowed for deaths per an. He thought it prudent & advisable to send his Negroes to Jamaica as to the best market the insurance of £10,000 being the value of 2,000 negroes—£997-8.

In 1777, the Attys. left by Sir James Consequence of Confiscation. Clean rice 2,456 at per Bbl. 50 sh.

rough rice 1851 at — 31sh. 6d:

“Sir Jas.,” Barrels were always 550 weight the Common Barrels were only 500.

(18)

While Sir Jas. was at Cockspur on Bt. Ship, he wrote to his manager, to send a Boat Ld. of rice to Tybu which he did & shipped 106 Barrels & ordered them to gold Tybu but upon the way down the Rebels seized the rice—in March 1776 the difficiency he acct. for being taken away by the rebels. Sir James Burrell, held 9 Bushels & one Peck—1020 Bushels Indian Corn at 3sh. pr. Bushell £153—oxen & other Cattle, working oxen on Savannah Plantation 35—well worth £4 each—other Cattle 31 at £1-10. each. Sheep 18, £1, Horses 16 at £7.

Ogeechu—26 Horses £7, 20 Sheep £1, 54 Hogs at 15sh. 90 Cattle at £1.10—54 working Cattle £4. Total Stock £889—Tools £875. His Plantations were well provided with Tools—he believes they were worth £875—including a Store of New Tools.

Sir Jas. lost Carriages & Horses in 1776 to the amt. of £311—produces an Inventory of furniture lost when he left Savanah in 1776—he says that furniture cost him in London some years before £771. There Town furniture was appraised by his attys. at £491—he lost in 1782, he swears cost him more than £400 but has no Inventory or appraisement.

Bonds & mortgages which Sir James Considers as very good debts £1,879.

Sir James—having made £7,670 in 1776 he supposes the Rebel Comrs. may have made 6,000 per an. which for years 77 & 78 amts. £12,000.

Left upon the ground in 1782—300 acres would have produced 1,000 barrels at £2-10.....2,500.

would have sold at £7. per bbl. Paper.

money received in payment..... 201.13

Crop peas, potatoes &c., he rates at... .. 650.

Acct. No. 8 to be Considered. 4,943.

Crop &c. destroyed by the French & American Troops during the seige of Savanah 3,300.

(19)

Explanation by Sir JAS. WRIGHT.

Nov. 6.

Says that the number of Working oxen, was necessary upon his Plantation—as his machines for pounding the rice were worked by them—the Common price of Working oxen was £4—he is satisfied he had that number from Letters & memorandums of his overseers at his return in 1779—Indian Corn Sir James supposes from the quantity of ground under Indian Corn & from the Custom of the Country that the 1020 Bushels were clean Corn.

It is the practice in Georgia to pack the rice in Barrels as it is manufactured—Sir Jas. therefore says that his Clean rice was Certainly in Barrell the rough rice was some part in Stock some part thrashed—his rough rice was worth to him near one third his Clean rice—from his Convenience to Manufacture it.

Mr. JOHN JAMIESON, late of Georgia.

23 Oct., 1873

In 1776 he was employed by Sir Jas Wright to appraise his negroes—Sir Jas. did this upon his being forced to fly from Georgia—he naturally wished to ascertain the value of his property, by judges & honest men—the paper marked A he believes is the original valuation—he thinks they were well worth what he put them at.

(20)

Amount of Mr. Jamieson's Valuation—

At Savanah..... £1,270

Farm..... 2,400

Cedar hill..... 17,900

Laurel Grove 2,855

E different Plantations 19,063

F House Negroes 785

He did not appraise the town Negroes. 27,163

Mr. Jamieson appraised the Plantation of Sir Jas. Wright at the desire of Mr. Tuthall, Mr. Hume & Mr. Hall, Attys. for Sir Jas.

but that he did not examine the grounds at that time but that he did it from recollection & guess, but he meant to put the real value & thought them well worth the value.

Recollects the three Savanah Plantations—believes they contained twixt 335 acres of ground & perhaps 400 high ground—the Lands were in high Cultivation—Mr. Jamieson would have given £10 an acre for the rice ground on the Savanah.

Mr. Jamieson & Mr. Mossman formed their opinion of the value from the accts. of Crop 1776. 1100 Barrels made on the three Savanah Plantations he had this information from Sir John Wright.

(21)

Mr. Jamieson finds himself at a Loss to put a particular value upon the high Land as he has suffered much since that period—312 acres at 40 sh. The mode Mr. Jamieson followed for valuing the Ogeechee Plantations was—taking the rice Lands at £8 per acre & the high Land at 30 sh. per acre—1,800 rice Swamp—& 2,000 high Land—Thinks he included the Barns & Buildings in his valuation. Mr. Jamieson formed his former valuation of the produce of the year 1776. Mr. Jamieson thinks in the gross produce of £2,750 the clear profit may be £1,500.

Never was upon any of Sir Jas. purchases of uncultivated Lands formed his Ideas from hearing—that a Tract upon the Carolina Side of 2,000 & believes it was very good—he valued at 30sh per acre—don't recollect any such sold—the remaining part

of uncultivated Lands he valued at 10sh per acre—17 years ago Mr. Jamieson purchased 500 acres of unclt. Land & paid 10sh per acre.

LT. GOVER. GRAHAM.

(22)

Knows Sir James Wrights settled Plantations at Savanah & Ogeechee—the Savanah Plt. was very highly improved, they contained about 800 acres of which 330 acres might be rice grownd—that one year—under Govrs. management as Atty. joined with others—it made 1,100 barrels of rice—makes his rice lands as valuable as any in the Province—he thinks that although they are very highly valued, yet he thinks that from situation & Character they might be sold for £8,000—thinks the rice land was worth £15. per acre—he thinks the high Land separate from the rice Ld. they were worth £3 pr acre, but as they are situated joined to the rice Land he values them at £5. 133 acres Bs. swamp was worth £6 or £6. 10 pr. acre—does not suppose there was so much.

Cowwoother Plantation & Mount Laurel Contained about 200 acres rice swamp in each & there might be 2,400 acres highlands to the eight Plantations.

GR. GRAHAM.

He values the rice Land on the Ogeechee Plantations worth from £8 to £10 an acre—has reason to think the 8 Plantations made 200 barrels of rice—the high Land was mostly Pine Barren, but from its situation & Convenience might be worth £20 pr. acre.

Rice sold by the Cwt.—upon an average at 8sh pr Cwt. the Ogeechee Plantation produced nothing of value but rice.

Purchase from Mr. Freer.—he never was upon it but believes it was 520 acres—some part of it cleared—Sir James never cultivated it—has heard Sir Jas. say that he gave £600 for it. Knows Sir Jas. purchased Lands at Gts.—good lands there worth 10sh. per acre. Knows he had great Tracts of Grants—understood that in 1776 Sir Jas. Wright had 100 Negroes or upwards—he lost many—as they were all sold by the rebels, but many returned. His Negroes were on a parr with the other peoples. He knows he had several carriages &c. in town.

(23)

There was a fine crop of rice in 1782, he planted the usual quantity. He knows the Barns upon the Ogeechee, plantation now all burnt but one—he thinks the houses upon a plantation might cost £400.

Case of SIR JAMES WRIGHT Considered.

24 Oct., 83.

The Board are perfectly satisfied of the Claimts. Loyalty.

Sir James Wright's property both real & personal appears to have been Confiscated by an Act of the Assembly of Georgia in 1782. And it appears that part of that property was sold in Compliance with the said act.

It appears that Sir James was entitled to & in Possession of three Plantations near the Town of Savanah. Plantations Containing 780 acres or thereabouts. It seems to have been in the most complete state of cultivation & of the most valuable quality.

The Board allow Sir Jas. for this Property £5000.

Four Plantations on the River Ogeechee were in the Possession of Sir James Wright, it does not appear that they were by any means so valuable as those near Savanah. There appears to have been granted Lands to the Amount of 332 acres in these Plantations, but as Sir Jas. seems to have turned them to the most advantageous use they are held as Cultivated as the Conditions of the Grant require.

(24)

Sir James purchased a tract of 500 acres of ground in 1768 from Mr. Freer, in 1769, 270 acres of which was river Swamp for £600 & Sir James not having been at any expence upon it they allow him only the original purchase money & 500 acres on Ogeechee. Dwelling Houses & two 45 acres Lotts bought in the year 1781, are disallowed on the ground that were purchased since the commencement of the troubles.

4,600 acres of uncultivated Lands purchased before the year 1775. The Amount of the Consideration by the Deeds appears to have been £1,520, & as Sir Jas. seems to have taken no steps towards Cultivation they allow the Original Value, only.

Sir James was in possession of 19,354 acres of uncultivated

Lands by Grant & had Complied with no one Condition. The Board do therefore put no value upon them. Grants from the Crown. 6 Lotts in the grounds marked out for the Township of Brunswick seems to have cost Sir James £48, & as the term for compliance with the conditions was not expired before the Rebellion broke out, they allow him the original Cost.

Sir James Wright lost 200 Negroes in 1776 & in following disturbances in the Province of Georgia at £45 a head, £9,000.

(25) It appears that Sir James Wright lost 2,562 barrels of Clean rice in 1776 & 1777 which at 40sh. pr. Barrel is £5,124, and 1851 Barrels of rough rice at 10sh., is £925.10. Sir James Lost 1,020 bushels Indian Corn at 2sh. pr. bushel, £102.

Sir James lost Stock to the Amount of £546.10. The Estimate, the Tools, Maschines, Carts, &c., &c., lost upon his different plantations at £500.

The Board are of the opinion he should be allowed half the original Cost of his furniture £585.15.6.

There appear to have been debts upon Bond &c. due to Sir James Wright to the Amount of £1,879. Principal £1,538.5.10. The Board allow Sir James £1,200 for the Crop upon the ground at the Evacuation. Savanah Plantation, Coach Horses, &c., £150.

Sir James Wright's Conduct in the Council of War held at Savanah upon that place being summoned to surrender by Comte

D'Eslaing & his zeal & activity during the seige contributed materially towards the preservation of that place.

Sir James Wright was Governor of Georgia with a sallary of £1,000 pr. an. & £300 perquisites.

1243. SIR WM. PEPPERELL. (*Note the first part of Statemt gone.*) This Gentleman stepped forth the 1st Person of great property in N. England, by accepting the situation of Mandamus Councillor & taking a decided part in support of the British Govert.

(26) On $\frac{1}{2}$ sold viz. what he had in fee, the other $\frac{1}{2}$ lost a Life Interest in reversion.

Entail. Sir Wm. has lost the life Interest in reversion. Has lost his Interest in this House which they value at £2,000. Reversion in Fee by Andr. Pepperell Will. A House & Garden £690.

Has lost his 8 acres	£ 30
An Orchard 25 acres	100
Crocketts, 40 acres	100
Tenneys, 20 acres	50
A House & 20 acres, Wm. Page	80
400 acres Wood	1450
200 acres, Amos Williams	600
20 acres upon the road	80
300 acres in Kitny.	1125
Tavern & 10 acres	400

£6,705

Property Entailed to which Sir Wm. has a Life rent right in reversion & is in the Possession of Lady Pepperell.

A Mill & 300 acres let at £122 Str.	£1,500
300 acres $\frac{1}{4}$ of a Mile S. East of the above	230
1,200 acres above Sanco falls	1,975
700 acres deep brooke Lott	540
(27) 700 acres Long Reach	540
600 acres Guinea Lott	463
350 acres Bernes Lott	200

490 the old Orchard	445
Foxwell's right 870 acres	600
Blue Point Farm 3 or 400 acres	600
4-8 of Cookes Right	1,568
700 acres	540
	<hr/>
	9,201
	6,705
	<hr/>
	15,906

538. Examination NEIL JAMIESON, late of Norfolk.

23rd February
1790.

No. 1. The Co. of Glasford Gordon Monteith & Co. Possessed Certain ware houses at Portsmouth in Virginia in which he was intrusted $\frac{1}{4}$ of $\frac{1}{2}$, viz., £140. The total value to the Co. was £610. This Property was destroyed by the Americans in 1776, soon after Norfolk was destroyed.

Mr. Jamieson explains that his reason for now bring forward his Claim is because he was informed in a Letter from Mr. Betts 11th Feby, 1790, that this article was not cognizable by the Comrs.

when he was formerly examined.

He rests the Claim on his former examination, &c., says this damage was done to him on acct. of his Loyalty.

No. 2. $\frac{1}{4}$ of a Moiety of Houses at Gt. Bridge, £12.10. Destroyd before the Burning of Norfolk. At the Attack of Gt. Bridge he cannot say whether these Buildings were burnt by the British or Americans, rather thinks that they were destroyed by the British.

No. 3. $\frac{1}{4}$ Share of Tobacco burnt at Richmond. Says the quantity burnt was 53 Hogsheads. It was at Manchester. There were some thousand Hogsheads burnt at the same time. (28)

This he proves by the affidavits of Messrs. Lyle & Banks—Factors at Manchester. He Claims payment for this Loss as Property destroyed by the British Armv. It had been deposited in payment of Debts.

Mr. Jamieson at the time this Property was destroyed was banished from Virginia & his property Confiscated.

He does not know when the Tobacco was lodged. The Claim is growned on the affidavit of James Lyle, the Warehouse Keeper. He considers 20sh. pr. Ct. as a fair average price. The Tobacco from James river was during the War chiefly sent to France. Claims principal & Interest £373.16.10.

Refers to Examination on the Claim of Henderson McCaul &

Monteith & Co. for proof of his share in the Company 1-12 of Warehouses burnt by the Rebels at Richmond in June, 1780. His share, principal & Interest, £189.

Refers to Examination on the Claim of Henderson McCaul & Co. for proof of his proportion of Stock in trade in this Copartnery.

Mr. Jamieson explains that by an Old Law of the Province of Virginia it is enacted that all Tobacco shall be lodged in a Public (29)

Ware house & be inspected before it is shipped and that no Tobacco can be shipped before it has been in one of these Warehouses & inspected.

1890
2nd March.

Further Examination on NEIL JAMIESON.

Mr. Jamieson examined and Says.

No. 4. That his Claim for Warehouse at Richmond is as Partner in the House of Henderson McCaul & Co. He is concerned $\frac{1}{4}$ in this House. Mr. Jas. Lylle was likewise Partner 1-11h Share in this House.

The Compy had several Houses in Richmond, and as examinant has been informed they were burnt by the British Troops. And he has good reason that the Houses called James Lyles in the affidavits of Dowery, Wood & Smith Bleakly were the Property of the Copartnery.

James Buchanan who Certifies to his Loss is a Gentleman of good Character. Well known to many persons from Virginia.

Mr. Neil Jamieson. Enquired into Mr. Jamieson's Losses and the Amount included in the Amended List.

The two first articles of Claim have been reconsidered by the Comrs. who formerly in Consequence of Report of his Loyal —

(30) The next article in this demand is for one Fourth Share of the value of Fifty Hogsheads of Tobacco, the Property of the Claimant deposited in a public Warehouse at Manchester in Virginia, where that Commodity was necessarily stored, in order to be inspected previous to Exportation, and which Lord Cornwallis in the year 1781 found it expedient to destroy, as one means of Weakening the Resources of the People of that Colony, then in a state of actual Rebellion.

The Act of Parliament of the 16 Geo. 3rd Cap. 5th having prohibited all Trade and Intercourse with the Colonies during the Continuance of the Rebellion within the said Colonies.

And two subsequent Acts having declared all Ships & Vessels whatsoever, together with their Cargoes, which shd. be found trading in any Port or Place of the said Colonies, or going to trade, or coming from trading, forfeited to his Majesty, as if the same were the Ships or effects of open Enemies, &c.

The Commissioners from their Construction of the spirit and Tendency of the said Acts, Consider the acquirement of the Tobac-

co in Demand as obtained by the Claimant contrary thereto, since the Intention of exporting the same must be admitted, which could only be done in Defiance to the sd. Acts.

(31) Even the Plea of having received this Tobacco in Payment of Debts would not in the opinion of the Commissioners be sufficient to protect Property thus circumstanced so far as to make this Government answerable for its Destruction, especially when mixed beyond the Possibility of distinguishing between it and the Property meant to be destroyed.

With respect to the Claim for Damages done to a Warehouse & Buildings at or near to Richmond, belonging to a Partnership in Britain, wherein the Claimants owned an Eleventh Part, the

said Damages having been sustained in Pursuance of an order from Lord Cornwallis, whereby the public service was to be promoted the Commissioners consider this as a Property for which the Claimant as a Loyalist should be indemnified, and finding the value of the Damages sustained to have been £1,100, they recommend Payment to Mr. N. Jamieson of the Eleventh Part thereof. viz., £100.

1244. DAVID McLEAN.

Part of this
claim gone.

—her husband is dead & left no Will. She has not administered.

DUNCAN McRAE.

Knew Dvd. McLean was at Moors Bridge & thinks that he was not an officer. He cannot speak to value. Says that McLean was put in Gaol & obliged to pay for railing burnt by the Loyalists. Says the demand was for £12 Cur. The Charge is laid at £40 Cur.

He bought the Negro while Cross Creek was in the Possession of the Americans. He pd. for him in Beef & Pork in 1779.

Comm. Dowd.

Says he was cast £14 for damage done by the Royalists to railing. (32)

Decision.

Her Husband was a Loyalist & bore Arms.

300 acres in Anson County	£30
Tools	5
Cattle	17
Hogs	8
Negroe one	20
2 Horses	10
2 Horses	10
Saw switch	20
Clothes	10
Furniture	

1245. Schedule of Robert Bayard Esq., Losses as per Vouchers herewith Delivered to John Foster, Esq., Secretary to the Board of Commissioners, viz.,

Mrs. Bayard's annuity of £700 pr. an. N.Y. Cury. Sterlig.
from Septr., 1776, to 1783 £4,900. 0.0. 2,756. 5.0.

His Proportion of Lands in Company with my Brother William Bayard in the Saratoga Patent as pr. proof Delivered in by him 1,512. 0.0. 850.10.0

His proportion of a Certain Tract of Land in Company with his Brother, William Bayard, and his Brother in Law, Col. Wm. Sheriff in the Patent of Wasweigh-nunck pr. proofs delivered 600. 0.0. 337.10.0

(38)

by Wm. Bayard.

2,000 acres of Land purchased of Captain Gamble in the Patent of Whiteborough as per Deed proof Col Kemble	200. 0.0.	112.10.0.
Loss on effects sent into the County for Security	300. 0.0	168.15.0.
His office of Judge of the Admiralty for the Province of New York, Mrs. Burnard's Annuity of £700 per an. payable Quarterly proof as per Will of Jas. McEvers Esq, Deceased. Mrs. Bayard, aged 42 years	8,085. 0.0.	4,547.16.3.
Rent of Mrs. Bayard's House & Grounds of Blooming Dale on the Island of New York at £350 per an., during her life, proof General Delancey	4,042.10.0.	2,273.18.1½
	19,639.10.0.	11,047. 4.4½

AMERICAN CLAIMS.

Claims recd. 2,173, £7,209.759 exclusive of 153 containing no specified Claim.

12 April '86

Liquidated. 563, £3,090,373, Liquidated at £876,421 Professions not included in this List.

Not yet heard 1610, £4,119,384, exclusive of Debts, £2,349,870.

109 Professional men reported before 25 March, 1786, who claim £48,000, which was liquidated at £33,000.

(34)

Memoranda, 1785.

A Packet to be at Portsmouth by the 20th August, Canteens. Linen, Stores.

From Mr. Forster.

Box of Stationery, Box for my own Books &c., &c. Copy of Decisions. Copy Report & regulations. List of Claims numbered, distinguished those reported upon, which proven & which not. The Claim vouchers, &c., of those persons who are in Nova Scotia, numbered as delivered with observations. Laws of Confiscation, restoration & Sale—if these are not duplicates of the acts. they should be copied, i.e., that part which respects Confiscation & Sale, into one book, private information which affects Claimts. in Nova Scotia. Whether examined or not. Two good Clerks, at £— pr. an. to be employed in the office in Lincoln in fields for some time before they go. Their appts. not known.

or if that should be necessary let it be put on the head of extra expence. Acting Secretary to be sent to London by Sunday for the night. The 30th to practise in the office.

House of Commons, Monday,

June 26, 1786.

On Motion for the House to go into a Committee upon the Appropriation Bill.

Mr. Dempster observed, that in the Claim respecting the £178,500 granted for the Relief of the American Loyalists, it did not appear that the cases of some persons whose circumstances loudly called for Relief, had not come under Consideration; that in particular should be glad to be informed if those, who possessed Estates in America & had resided in Great Britain during the War, were to participate in the present Grant or were to be excluded, as was the case last year. He also wished to be informed if it was intended to make an allowance of Interest on the Claims as they were liquidated, which appeared to him a most material object to those unhappy sufferers, as it would establish a credit, on which they might procure money, to be advanced to them and by that means they would be enabled to engage in trade or other means of lively hood, and become useful subjects of the empire. Whereas to issue 30 and 40 pr. cent on the sums liquidated would in most cases have no other effect, than to relieve their immediate necessities, or perhaps only discharge debts contracted by necessity,

(85).

whilst they were waiting the investigation of their Claims, but would not enable them to emerge from the distresses to which they were reduced. Mr. Dempster desired further to be informed if any Relief or Compensation was to be given at present in the cases of Office & Professional Losses.

The Chancellor of the Exchequer immediately answered that with respect to the first question, it was not intended that any part of the sum appropriated by the Bill under Consideration should be applied to those who before the war and during the course of it had resided in Great Britain, that he thought they neither could pretend to the merit nor from their situations, were they in such circumstances of distress as those who had taken an active part in our cause in America, or were expelled from their habitations in that Country, that he did not mean to say they were ultimately to be excluded, nor would he take upon him to pre-judge, what the House in the future circumstances of the Country, might think proper to do in their behalf, by granting compensation, either in part or for the whole of their Losses, but at present he was of opinion, there could be no injustice in postponing their cases. That with respect to the allowance of Interest upon Claims as they were liquidated, he could not agree to it, as it would pledge the House for the full payment of them at some future period, which was a principal it had not hitherto recognized; but that if the sums issued as temporary allowances could be appropriated in a manner more proportionate to the Losses, it might be done by a Treasury order to the Commissioners to revise them, which he should have no objection to, provided it did not increase the expence to the nation, but that it would be a matter of some difficulty, as there were persons who had a Claim to support, from their merits & sufferings for their adherence to this Govr'mnt,

(86).

although they had lost but little property. That with respect to professional Losses they did not appear to him to be equivalent to losses of property, and might more properly be recompensed by annuities, than by a Grant of Money, and therefore it was not intended to Comprehend them amongst those whose losses of property had been Liquidated.

(37). Mr. Dempster thereupon called upon the Minister to recollect, that in the last Session, he had declared, that he intended to grant some relief to those persons, from the reduction of the pensions, issued to such as were to receive a partial Compensation. this he understood had not been done, and therefore professional men had not hitherto received any manner of Relief. To this the Minister made no reply.

Mr. Coke then rose and observed that when he entered upon the execution of his duty as a Commissioner to investigate the cases of those unfortunate sufferers he was far from having a predilection in their favour, but that in the course of his Enquiries, he had discovered such merit and sufferings, and such fidelity and attachment to this Government, that he now entertained the warmest Sentiments in their favour, that he always considered

the House as pledged to grant the full amount of the Losses, as they were liquidated, and under that Idea, he had been intent to pass them down & reject them unless they were proved in the most satisfactory manner. That he was surprized after the House had been called upon to grant £700,000 for the purpose erecting useless Fortifications, there could be any hesitation to comply with a demand so evidently founded in the principles of Justice and humanity. He begged the House to consider, that they were undoubtedly pledged for the payment of 40 and 30 pr. Cent. or about the third of the sums which should be liquidated, this would amount to about Seven Hundred thousand pounds, supposing the same proportionate deductions were made in the Claims which remain to be examined, as in those which have been already liquidated. But he must go further. Parliament were certainly pledged for more, for those Gentlemen to whom 30 & 40 p. Cent had been paid, had at least part of their temporary allowances continued to them which he conceived could not be withdrawn, until something further was done in their behalf, and that it would at any rate be impossible to get Clear of their demands for less than a Million of Money, and would the house for the sake of saving another Million, suffer such a Stigma to be handed down in the Annals of this Country, as must blast its reputation to the latest Posterity. That an allowance of Interest at the rate of 3 pr. Cent might be granted without any additional burthen, and indeed

(38).

would be a saving to the Country, for as the Parliament during the last, and the present Session had granted £300,000 toward the relief, the two Million he proposed to grant was reduced to £1,700,000, the Annual Interest of which amounted only to £51,000, and £55,000 was the sum at present appropriated to them, and every payment would occasion reduction in the Interest. That an annual Lottery for Eleven years would Compensate the whole, and although there might be grounds of objection to Lotteries, he saw no great harm in indulging the People in a manner of gaming to

which they had so strong a propensity, but at any rate, he thought it was incumbent on the Justice of the House, to grant the whole of the sums liquidated by the Commissioners.

(39).

Mr. Wilnot began with observing that when he entered upon his duty as a Commissioner, the Conduct and the situation of the Loyalists had raised in his mind a predilection in their favour, which continually increased as he proceeded in the business. That for near four years past, his daily and almost his hourly labour had been employed in that service, and during the course of it, he had received such proofs of fidelity & attachment and sufferings and distress, as in his opinion justly entitled them to every mark of favour and attention, which the Government could confer. That he was glad to hear, that those who were not in America during the War, although they were postponed, were not finally excluded.

With respect to those who were present, when ever a question came before the House upon which he was to decide as a Member of Parliamt, he should cheerfully accede to every proposition in their favour. That it was his earnest wish the house could replace them in situations equal to what they had lost in America. But that was not possible, double the sum liquidated by the Commissions would not indemnify them, and besides most of them had, to lament the loss of a Husband, Father, Son or Brother, who fell in defence of the cause of this Country. He said he could not approve of the Proposition to allow Interest because it would be injurious to those whose merits and services entitled them to assistance and support from the Government, although they had lost but an inconsiderable property in America, nor could he acknowledge, that the Claims had been passed down, in order to induce Parliament to grant the whole of what was liquidated at least he had never been influenced by that motive. That he had considered his duty as a Commissioner was like an impartial Juryman, diligently to enquire into the cases which were brought before him and to make his report without regard to Consequences or whether the whole or what part of the Claim was to be granted. That with regard to professional Losses, he differed from the Right Honourable Gentlen. Mr. Pitt, in thinking they ought to be postponed,

(40).

especially if they were to be recompensed by Annuities, as Annuities would cease upon the Death of the persons to whom they were granted, whereas in the case of property, the Right would descend to their posterity, and he concluded with repeating that when their case came properly under the consideration of the House, as a member of Parliament, they should meet with his firm support.

Whereas JOHN ANSTAY, Esq., of the Kingdom of Great Britain has been Specially appointed under the Authority of an Act of the British Parliament entitled an Act for appointing Commissions, further to enquire into the losses and sacrifices of all such persons who have suffered in their rights, properties, and professions, during the late unhappy dissensions in America, in Consequence of their loyalty to his Majesty and attachment to the British Government to repair to the United States of America for certain purposes in the said Act mentioned.

(41).

And Whereas the same has been duly notified and Explained to his Excellency George Clinton, Governor of this State, by his Excellency, John Adams, Minister Plenipotentiary, resident at the Court of London, notice is hereby given that the said John Anstey has accordingly entered upon the Execution of the trusts and powers in him vested.

And Whereas several of the description of those called in England, Loyalists, have resorted from distant parts of the Country to put in their Claims at the Office in Broad Street in this City, and applications have been made from time to time to the said John Anstey to receive and admit the same, Whereas no such authority is in him vested for that purpose.

(42).

Notice is therefore hereby further given, That the said office is open for the sole purpose of liquidating the amount in value of the losses sustained in this state, by hearing, inquiring and examining into such facts and circumstances and collecting such information as may be material for the better ascertaining the several claims which have been presented under the authority of the above mentioned, or any former Act, to the end and intent that ample justice may be done in the premises that the bounty of the British Government may be upheld in all cases, and confined to its proper objects, and Compensation adequately and impartially administered to the several Claimants in just proportion according to their pretensions as the proofs thereof shall be found to require.

And Whereas the unliquidated loss of the said Claimants, and

(48).

the number of Claims are considerable in this State, Whereby it becomes necessary to regulate the order of preference in the Examination. It is proposed that the arrangement of the same shall be made according to the local situation of the subject matter of loss, in respect to the particular district within which such loss has been or hereafter may be fully ascertained in consequence of sale by the Commissioners of Forfeiture, and that the enquiry shall commence with the Southern district of this State, and therein in the first instance with the cases of Brigadier General Oliver Delancey, Mr. Isaac Low, Mr. Hugh Wallace, Mr. Alexander Wallace, Colonel Beverly Robinson, Colonel George Morris, Robert Bayard, Esq., and Colonel James Delancey in the order following, that is to say, Monday, the 15th day of May instant, is allotted for the enquiry into the case of Brigadier General Oliver Delancey, of Mr. Isaac Low, on Tuesday the Sixteenth day of May instant, of Mr. Hugh Wallace, on Wednesday the Seventeenth day of May instant of Mr. Alexander Wallace, on Thursday the eighteenth day of May instant, of Colonel Beverly Robinson, on Friday the Nineteenth day of May instant, of Colonel Roger Morris, on Saturday the twentieth day of May instant, of Robert Bayard, Esq., on Monday the twenty second day of May instant, of Colonel James Delancey, on Tuesday the twenty third day of May instant. On which days such further directions and

appointments will be severally and respectively made, as the occasions and circumstances of each case may require, and all persons in any way interested in the enquiry as above directed, either as Friends, relatives or agents, to prove the titles of the Claimants,

or as Creditors having demands on the Estates Confiscated, either by way of Mortgage, Bond debts, or otherwise, are hereby requested to attend, at the same office in Broad Street, in the order of time above mentioned, with their respective proper vouchers to the end that the same may be examined into, and the actual loss of each Claimant ascertained accordingly.

(44).

N.B. The names of other Claimants as they occur in the order of Examination will be published in this paper, and the days appointed for the enquiry, fixed from time to time as occasion may offer whereof proper notice will be given.

Office of Claims, Broad Street, New York, 11th May, 1786.

Minutes, 25th Novr.

Rejected—Reas. assd. that he resided at N. Brunswick & could find no opportunity to send his Claim Home. N.B. He states in the first part of his affdt. that he resided at St. Johns.

No. 1392.

Received in part being for Losses under the Prohibitory Act—2nd as to the residue of the Claim.

1405.

Rejected—Reas. Assd. that he did not know that his property was Confiscated till the Month of Feby., 1784, & Knew of no opportunity of sending Home his Claim to England after He Knew of the Confiscation. Resided all the while at New York.

1414.

Rejected—Reas. Assd. that he did not Know Whether he Could not support his right to his Property as it was not Confiscated in his Name & thought he might recover for most of the property agst. Jas. Delancey. Resd. at New York.

1416.

(45).

Rejected—Reason Assigned Ignorance of the Act. Resided at New York and Halifax.

1418.

Rejected—Reason Assigned that they were obliged to attend to the removal of their Families, which prevented their attention to forward their Claims in time. Resided at Penobscot & St. Andrews, N.B.

{ 1422.
3.
4.

Rejected—Reason Assd. that he did not fully understand the mode of application. Resided at Penobscot & St. Andrews.

1425.

Rejected—Reas. Assd. that he was not sufftly. acquainted with the Design of the Act. Resided at Penobscot & St. Andrews.

1426.

Rejected—Reason Assd. that she had no Connexions in England to whom she could forward her Claim and did not Know how to proceed. Resided at Penobscot.

1427.

Rejected—Reas. Assd. that he had not seen the Act or heard the Purport.

1428.

Resided at Penobscot & St. Andrews.

Rejected—Reas. Assd. that he had not seen the Act or Knew the Purport.

(46).
1429.

Resided at Penobscot & St. Andrews.

Rejected—Reas. Assd. same as in preceding No. Loss of Propy. the same.

1431.

Rejected—Reas. Assd. that she resided at Penobscot—Endeavouring to dispose of her Husband's Property—N.B. The Clts. Husband, John McPhaill, is stated to be in England.

1432.

Received in part—As the Loss of the Sloop Welcome under the Prohib. Act. 2nd as to Residence of the Claimt. as he states

1433.

no Reason but his not being sufftly. acqtd. with the Design of the Act.

List of Persons to be Wrote to, to state Where they resided.

- (47).
- No. 188 Jacob Loder.
 - 191 Eupheme Harned.
 - 192 Jeremiah Mabee.
 - 208 Nathan Frink.
 - 209 Jon'n. Mowyr.
 - 225 Nathan Roberts.
 - 228. John Dove.
 - 230 Andrew Patcher.
 - 232 James Sayer, Where resided & What Age.
 - 234 Jasper Stymest.
 - 238 Charles Vincent.
 - 240 John Lyon.
 - 243 Andrew Pickens.
 - 246 John Billea.
 - 251 Rachel Kent.
 - 252 Alexander Clark.
 - 254 Richard Squire.
 - 272 William Gray.
 - 231 Thomas Flewelling—left Long Island.
 - 248 Anthony Egbert.
 - 253 Richd. Lippincott, Beaver Harbour.
 - 354 John Taylor.

The Commrs. of American Claims desire that you would in-

form them in Writing the time when you left New York & what was the particular place of your residence in this Province after your arrival from New York until the 25 March, 1784.

- (48).
- 366 Benjamine Allward.
 - 367 Abraham Waters.
 - 369 William Babcock.
 - 370 Willm. Underhill.
 - 372 Isaac Hatfield—King's Co.
 - 373 Charles Heall.
 - 378 John Lawson.
 - 379 John Hill.
 - 380 Samuel Piers.
 - 384 John Wilson.
 - 383 Thomas Merritt.
 - 388 Timothy Daniels, likewise to send an Acct. of his Losses.
 - 390 Dennis Coombs & to send a Schedule of his Losses.
 - 394 John Yeomans.
 - 395 Thomas Peters, with an acct. of his Losses.
 - 401 Mariane Bedwell.
 - 405 Philip Foree.
 - 407 Archelaus Carpenter.
 - 414 George Wheeler, to send in Writing the Persons Name to whom he entrusted his Claim to be sent to England. Resides at Mangerville.

- 416 Peter Fick, Mangerville.
 420 Peter or Wm. Welling, King's Co.
 421 Dow Vanstine, Fredrickton, likewise to send an affidavit as required by Persons lodging New Claims.
 424 Timothy Wetmore, St. John.
 426 John Flewellin, King's Co.
 428 Samuel Tilly—to know by whom he sent his Claim to England. Resides St. John.
 433 Henry Underwood.
 437 Adam Ireland.
 438 Peter Hance.
 439 Joseph Flewelling.
 441 David Harkey.
 442 Andrew Harrison.
 443 Shewbell Snifton, with an Acct. of his Losses.
 444 Thomas Hacock, late of the King's Amr. Regt.
 447 Daniel Southick.
 448 Abraham Elston, & if he lost anything.
 450 Samuel Reynolds, Queen's County.
 455 Joshua Lamerce, King's Co.
 458 Jabez Husted.
 460 Frances Fluallen.
 463 Anthy. Terrils, Queen's Co.
 469 Joseph Russell, with an Estimate of his Losses.
 471 Thomas Barker, St. John.
 725 Jeremiah Worden, St. John.
 727 Henry Vandeburgh.
 728 Peter Vandeburgh.
 1556 John Day, King's Co.
 1580 James Beyea or Boyce, King's Co.
 1598 Benjn. Bradford—to Know if his Vessell was Condemned under the Prohibitory Act, or if he took any steps to recover from Captain Thornburgh.
 1727 John Maston.
 1732 Elihu Crowfoot as heir to John Crowfoot & in behalf of the Heirs of Peter Jackson & of the Widow of Ebenezer Haly to Know his own age & when John Crowfoot Died, the Age of the Heirs of Peter Jackson & when he Died & the Age of the Heirs of Ebenezer Daly & when he Died.
 1733 Do.
 1738 Aron Olmstead, St. John.
 1739 Ebezer Slocum.
 1744 John O'Blereny, King's Co.
 1745 John Ogden, Queen's Co.

29th November.

(49).

30th November.

(50).

New B. Claims, 21st Nov., 1786.

Rejected—reason Assigned that he could not make out an Estimate without his Br., resided at Annapolis—as far as relates to John Vroom, Defend as to Peter.

Received—reason Assigned that Elias Hardy required 2 Guineas to carry his Claim home which he had not to give, therefore sent his Claim to Capt. Vandeburgh.

184.

93. Received—Sent his Claim by Elias Hardy.
194. Received—Sent his Claim by do.
202. Rejected—Reas. Assd. that he resided in the State of N. Jersey.
199. Rejected—Reas. Assd. that he lived at the Entrance of the River St. John.
210. Rejected—Reas. Assd. Ignorance, that he did not think that the Act extended to Losses of the nature of his or to services.
213. Rejected—Reas. Assd. that he resided at the City of St. John.
214. Rejected—Reas. Assd. that the Claimt. resided at Stratford, Connect., New York & City of St. John.
- (51). Received—Sent his Claim by Hardy.
215. Received—Sent his Claim by Hardy.
216. Rejected—Reas. Assd. that he resided at the City & Co. of St. John.
217. Rejected—Reas. Assd. that he resided at St. John.
222. Rejected—Reas. Assd. that he did not think the Comrs. were empowered to Enquire into Loss of Personal Property.
226. Rejected—Reas. Assd. that he did not Know that his property was lost, but was in hopes of recovering it.
233. Received—Sent his Claim by Hardy.
239. Rejected—Reas. Assd. that he resided at St. John.
241. Rejected—Reas. Assd. that he lived at New York & St. John.
246. Received—Sent his Claim by Hardy.
250. Rejected—Reas. Assd. that he resided at N. York & St. John.
256. Rejected—Reas. Assd. Sickness & other Infirmities which prevented his leaving New York where he resided till 1st May.
273. Received—Sent his Claim by Hardy.
274. Rejected—Reas. Assd. that he was not in Circumstances to prosecute his Claim in England.
276. Rejected—Reas. Assd. that he was not in Circumstances to prosecute his Claim in England.
329. Received—Reas. Assd. being Arrested & Imprisoned at New York.
332. Received—Sent his Claim by Hardy.
333. Rejected—Reas. Assd. Poverty & Inability to go to England.
- November 27. Resided in New York & City of St. John.
360. Rejected—Reas. Assd. Why rejected the Claim being for secret Services & Demands upon the Commissary Department.
- (52). Resided at New York & St. John.
364. Rejected—Reas. Assd. that he resided at New York & N. B's., N.B. This Claim is from a German Soldier, being for a house built upon property of his own.
368. Rejected—Reas. Assd. that he resided at New York & N. B's., N.B. The Claim is for Services & loss of a Schooner Employed in a lucrative business.
371. Rejected—Reas. Assd. that he could not procure Witnesses in England of his Losses. Resided in New York & St. John.
456. Rejected—Reas. Assd. that the Claimt. resided at Conway, Six miles from St. John.
457. Rejected—The Whole of the Claim is for a House bought during the War.

Rejected Reas. Assd. that he resided at New York & N.B. 459.
N.B., the Claim is for 18 months Imprisonment.

Received—as it appears to be the Claim of a minor. 461.

Received to be summarised. Resides at St. John. Resided 462.
in the Island of Bermuda.

Rejected—Reas. Assd. that he could not procure proof of his 472.
Losses. Resided at St. Georges, N. B'k.

Rejected—The Claim is for a House built at Penobscot dur- 474.
ing the troubles for which he recd. payment in part. Resided at
St. Andrews.

Rejected—Sent h's Claim by Captn. Vandeburgh, but the 521.
Claim being for Crop in the Ground & articles plundered it would
be all Dis'd.

Rejected—Reas. Assd. that he resided at Shelburn. 527.

Rejected—Reas. Assd. that he could not procure the neces- (53).
sary proof to Support his Claim in time. Resided in New York 720.
& N. B'k.

Rejected—Reas. Assd. that he resided at New York—N.B. 721.
The Claim is for £1000 for Articles too tedious to mention.

Rejected—Reas. Assd. that he resided at the Mouth of the 722.
River St. John.

Rejected—Reas. Assd. that he resided at New York & Long 723.
Island.

Rejected—The Claim is for Services in Col. Delancey's Re- 724.
fugees. Resided in New Brunswick.

Rejected—Reas. Assd. he never heard of the Act. Resided at 729.
St. John & Connecticut.

Rejected—Reas. Assd. that he resided at Staten Island & St. 730.
John, N.B., the Claim is for Stock plundered.

Rejected—Reas. Assd. that he did not hear of the Act. Re- 731.
sided at St. John & Connecticut.

Rejected—The Claim is from the same person as the former 732.
as Heir at Law to his Brother.

Feby. 6th, 1787.

Information on Canada from Capt. Gummersall. Says he
left Canada in 1784. He carried home the Claims from all Loyal-
ists at Cataraqui & other parts of Canada to the Amount of £180,-
000 N. York Cury. He thinks that in gen. those people who re-
sided above the old settlemt. in 1783 & 1784 were incapable of
availing themselves of the former Act. He confirms this opinion
to the officers & soldiers in or near the Forts in Upper Canada. (54).

Says that Montreal is Convenient for the attendance of the
Claimts.

Extract of a Letter from Lord Sidney, one of his Majesty's
Principal Secretaries of State to his Excellency, Genl. Haldimand.

“You will furnish me with a List of those unfortunate Per-
sons who have taken refuge in your Province, distinguishing the
Places from whence they fled, and as nearly as you can recollect,
the value of real Property which each Person has lost. In mak-
ing this Investigation, however, it is necessary that you should not

permit the service of his Majesty's paternal feelings for the sufferings of those who have adhered to their Loyalty, to prevent every exertion in their own power to reap the Benefit of the 5th Article of the Provisional Treaty with America."

Rec'd. in Canada, 1784.

Halifax, 26th Jany., 1786.

(From COL. DUNDAS.)

DEAR SIR,—

(55). The Brisk Sloop of War being ordered to sail for England gives me an opportunity I much wishd of Communicating on the subject of our Business here, & I must join Mr. Pemberton's request to my own that you would give us your opinion and the opinion of your Colleagues on a material point which I shall Endeavour to state as fully as I can.

It is what New Claims are to be received under the late Act of Parliament. Being strongly impressed with the Idea that Door was opened only for some few hard Cases, upon our arrival here we fixed Bounds where we believed the Accounts of the passing of the Act of Parliament might have reached. The Whole Province of Nova Scotia we Considered to be in that predicament & that they had time to have lodged Claims formerly. On this Idea we sett aside very many when the appearance of some very honest & respectable men who swore that they did not hear of the Act & could not Claim in time, began to stagger my Colleague, these were settlers in the interior parts of the Province who had been Closely Employed all the Winter 1783-4 in———. From New Brunswick we have affidavits that the Earliest they could possibly present their Claims was in April, as no person went from that Country to England before a Capt. Vanburgh, who Carried over some Hundreds, all of which were too late—the back parts of Canada is likewise in this predicament, at Quebec & Montreal they were informed in due time, farther up I really believe they suffered from Ignorance.

(56). We find that Genl. Parr never received one Letter informing him of the Act & from the miscarriage of that Letter no steps were taken in this Province for informing the distant settlers. I had wrote to Forster very fully on this subject by a Brigg bound to Antigua, but she is this day drove back by bad weather & I shall send my letter by the Brisk. We shall Continue to Minute our opinions on the different New Claims & to Collect all Information we can upon that subject, our final Determinations shall be delayed until we hear from you—indeed we have given the Claimants to understand that until the receiving of Claims is expired we shall not make public what Claims we receive. Some few have sent Claims from the United States & some old Claimants who are become subjects of the States are Come here for the purpose of having their Claims heard. We are agreed here that no Compensation should be given them, this opinion I think we shall give in our first report. We shall, however, report on the different Cases, but by way of Observation distinguish those who reside

within the or mean to go there—as they have a Choice which

Govert. to prefer. We think the Bounty of Great Britain should be Confined to her own good subjects. We now have Claimants from every part of the province as the Communication by Land & Sea is now open. We shall find full Business for another Winter at this place. If New Claims should be received in the extent that the words of the Act of Parliamt will admit of & although I remain of Opinion that the Door should be kept shut except for a very few particular cases, yet I think we shall be doing what would be unjust—observe I think it necessary & therefore can be guilty of injustice—those who would suffer are people who in three years will be as well off as they were formerly, in the meantime they are miserable & really think Govert. could not lay out £500,000 better than in giving it to the Industrious Inhabitants of this Infant Country. Should the old Claimants come to us as we have reason to expect we shall report 150 or 200 Cases by the month of May. We find the Climate here very severe & very Changeable. Mr. P. has had a little cold for some days, but otherways we go on vastly well, he makes no difficulties. We had Govr. Parr with us yesterday, who admires my Colleague very much, he says he Certainly was intended for a soldier & would have made a good one. We want nothing but our Wives

(57).

& the Comptation of many fine girls may make my Colleague Choose a help Mate, they set their Caps at him, but he seems partial to the females of Old England. In writing to you upon the subject of our business I have made it ever the rule, to be as full as possible, which must be my excuse for repetitions & inaccuracy. A very strong expression often Conveys an Idea better than one perhaps more proper, the ground of our sistem here is good intention & close attention, this with caution against fraud is all we can pretend to—Wishing much to go hand in hand with our friends at Home, we hope for your opinions freely, which as we highly value we shall pay the greatest attention to. I find in my Colleague ability & infinite attention, honest & honorable perhaps he gives some who appear before us more Credit for Candour than they deserve, or perhaps those who know better would. Could we agree with you in drawing a proper Line for receiving New Claims we shall have no other difficulty, let me observe one thing more on that subject, the line to which I am still partial, viz.—that of receiving very few—will be attended with the Consequence which Administration wished to avoid when they extended the period for receiving Claims, as all those who present Claims will be offended should they not obtain a hearing. Of course this indulgence will prove the source of much unpopularity to the odl Country, which in the first instance will be wreaked upon

(58).

us. The prospect of more business from New Claims than I expected makes me more dispair of seeing Home this year. We then shall in all probability again Winter here & visit Canada next Summer, from whence we may get Home in Octr., 1787, which will probably be before you are ready to wind up matters. From the few lines you wrote me while at Falmouth on what passed twixt you & Rose, I expect good News on that head by the

(59). spring Ships, which will arrive here about the middle of April—perhaps you may have an opportunity of writing sooner by asking for a packet to be sent out early in March, this would be no expence of Govermt. & would be most acceptable to those provinces who Complain much that they are neglected when a Packet is sent monthly to New York. It is likewise probable that a ship of War will sail early in the spring—perhaps the Brisk, as she belongs to this station. Forster will learn by applying at the Admiralty or of Lord Howe's Secretary. We may thus hear from you early. Would you write two lines to Ly. Eleanor at Carron hall, Falkirk, if this should happen, accept of best Complts. to all our Friends & believe me, &c., &c.

Copy to MR. WILMOT.

31st Jany.

We have made Mr. Hunter write to Mr. Forster upon every Circumstance which has occurred, as we Consider such Communications most desirable as the means of the Proceedings of each

Board being known to the other.

(60). Had not the period for presenting Claims been extended we should have found our business short & easy—now we shall be obliged by some strong general Resolutions almost to shut the Door. Two Causes are in generally alledged for non deliverance of Claims, viz., ignorance of the Act, which cannot be true, as notice of it was published in the different news papers at Halifax, Shelburne & St. Johns, the other is the improbability of sending their Claims home—in some situations this last excuse must have some weight—as the time allowed was a most inconvenient one. No Ship sailing from these Ports during the months of Jany. or Feby.—there are some few hard Cases, but in genr. the Claims are from People who would never have Claimed had we not have come out, & who think they may gain & cannot lose. With such speculative Claims we shall make free. We are at this moment almost Idle—the Claims near this place are exhausted & the Season of the year will not allow a move. The expedition with which we have got through the Claims near Halifax makes us look forward to the probability of our getting home next year.

(61). We shall therefore divide our time in the most Convenient manner possible twixt Annapolis, St. Johns, New Brunswick & Shelburne, at which last place we shall be by the month of August, & if our business bears the same aspect in the spring which it does now we shall request that a ship be ordered to that place which is an excellent Porte, to be ready to sail for England by the 1st Octr. The Claimants in Canada shall be informed of the time when we shall be at St. Johns, N.B., which is no great distance for them to come and the Communication is by Water, those at the Bahama Islands may come to Shelburne, the difficulty of going to these two Countries & the time it would require makes it absurd for us to think of going to them—and unless we could go to the Dwellings of each Individual it would still be attended with some inconvenience.

These are at present our Ideas—by May we shall be able to report the Cases heard & the number of New Claims received & rejected, the latter will be most numerous.

Halifax, 15 May, 1786.

DEAR SIR,—

The Mercury Frigate being ordered for England on a very few hours notice gives me an opportunity of acknowledging the Recpt. of your Letter of the 30th November, 1785, and duplicates of yours of the 8th & 9th March, 1786. These letters arrived here the 12th instant in the St. Lawrence, with many other necessary Papers, all of which are mentioned in Mr. Hunter's Letter to Mr. Forster, dated yesterday.

I could have scarcely supposed it possible for men to have agreed more in opinion than we seem to have done in carrying

on the Business of the two Boards.

In the Business of New Claims we differ in words, in the spirit and Practice I think we nearly agree.

In our rule as to Agents we Consider ourselves at Liberty to admit those who satisfy us their utmost Endeavours were used to forward their Claims in time, but in near 1800 Claims which have been presented at this office, we have had opportunities of seeing and discovering every species of trick.

Upon the granting of Lands in 1783 the new settlers were required to give in to a Justice of the Peace an account of their former Situations on Oath to guide the equal distribution of Land, this in some hundreds of Cases has been construed into lodging a Claim for Compensation, and the respectable Justices are in some Instances returned to become very good American subjects..

(62).

The distinction of becoming an American subject or residing in the States of America certainly may be made—was the word subject transformed into Inhabitant it would be more comprehensible and better express the opinion of my Colleague and me. Arriving here by dozens from New York, Boston & Philadelphia, where they have resided since the Peace, and in many Cases are in possession of their Property, we cannot prove their being subjects to the extent to which that word perhaps will go when used to deprive a man of his Property.

But Considering, Great Britain treats the Loyalists with unexampled Liberty in Compensating their Losses. Considering that most Enviably Situations are prepared for them in this Province, in Canada and other parts of the British Dominions, that more than two years of provisions have been given to those who have left the States at the Peace, is it unfair to Conclude that those Inhabitants who have remained are subjects, and that they enjoy more than they have lost, and that they only come to us to take the chance of making as much of Great Britain as they can. I should wish the word Subject, which I think allows of many quibbles, should be changed to Inhabitant, in which we shall all agree.

(63).

You mention the appointment of Mr. Anstey—and although we have not yet received his Instructions, as we understand he

is arrived at New York, we shall make every use of him we find necessary.

I am glad to find you have received the Pension List, it required a Revision. I am happy to find that fresh Cases for temporary support are rare indeed. I should not be sorry should the Books be closed. The Teller when he finds he is pressed here would readily agree to be paid for crossing the Atlantic to have a hearing where he is not known.

We understand that the Packet intended for this place at the beginning of March was detained and had not sailed the 26th, so I have it in my power to answer what may be contained in

your Letters by that opportunity, as yet no Conveyance is established equal to Rashley's Ships.

(64). In answer to yours of the 8th & 9th March, Governor Parr did not receive our official Letter, but our Advertisement was published in November, 1783, and every person who came from New York at the Evacuation might have known of the Act, as it was published from authority in the News papers at New York, and persons who knew of it joined every Settlement in this province. The sum you mention, £30,000, will be sufficient to pay 30 or 40 p. Cent upon our first Report.

You say you do not understand under including—my Idea of including subjects of the United States into our Report. What I have before said will in some degree explain that matter. When we are satisfied that they are avowedly Subjects, i.e., when they declare themselves so, we disallow the Claim, but as this never happens, we consider, our observation of Inhabitants of the States coupled to what we shall say on that subject in our Report tantamount to disallowing the Claim, leaving it in the power of Government to send some Treasurer into the States of America should they think it political, and here I must say that I think the person who has returned to the States, lately after having sold his lands bestowed on him by Government and after having benefitted by their Bounty for two years, is less an object for the further

Bounty of Government than the person who has remained.

There are many in this predicament and some have returned to this Province upon our arrival with a Lie in their mouths which we can see through.

Most Certainly no Cases shall be included in the List Classed for Compensation but such as are satisfactorily proved—and although we include them in our Report we know one step more is yet necessary, viz., the List of Cases satisfactorily proved, before Compensation is made.

(65). I have received no Copy of a Letter & Estimates which you mention in yours of the 8th March, unless the List for Compensation which I received at Falmouth, I therefore suppose it is in a Letter not yet come to my hand—or upon Considering your letter, I imagine you allude to yours of the 26th Aug., 1785.

I wish he would pay us—but I am satisfied to continue my Labours while I can without any material Inconvenience. I am

glad to find the Compensation in Consequence of our Enquiries has generally given Satisfaction. It is pleasant that should be the case, yet I do not expect it, neither will it affect any part of our Conduct—the Persons you name are *Growlers*.

I agree with you that Life Estates should be Considered, and we shall be glad that Mr. Forester would transmit any particular mode you may have followed, for establishing the value of such Interest, if you have any Rule more than giving a certain pro-

portion of the value of the whole due for Life Interest.

I should beg that the Board at home would turn their attention to the subject of Debts paid into the Treasury of the different States during the War, for which Treasury Receipts can be and are purchased. After much thought on it, I must declare I think they are most just demands and easily ascertained until 1783. When the Treaty of Peace gives the Creditor a Right to sue for his Debt before that, I must think Debts might be Confiscated and paid into the Treasury, as well as Landed Property might be Confiscated & sold.

This goes by a Trusty Servant I send home to attend Lady Elenora to this Country, he will soon return if she should be sailed, and at all events he will not be three weeks in Britain, and will take the greatest care of anything entrusted to his care.

(66).

Halifax, 1st June, 1786.

DEAR SIR—

The Brig Ark being to sail for the River Thames to-morrow or next day, although the Packet is under orders to sail the 10th, I cannot help sitting down to write you a few lines was it only to acknowledge the receipt of your Letters of the 26th August, 30th Nover. 85, 30th Jany., 1st & 18th Feby., 7th, 8th & 9th March, 1786. No Letters by the New York Packets are come to hand, neither have we heard from Mr. Anstey—the Letter for-

warded by B. Watson has likewise miscarried.

The Packet will carry from hence our first Report containing 156 Cases with Lists for Compensation amounting to £72,541 Property—£2,470 Profes. Income—all Estates for life we have valued & made part of the property Lost. We have thought it proper to add a 7th Class in which is included all Inhabitants of the States of America which we Consider to have from various reasons preferred the one Country to the other, but who are all well disposed to Benefits from the Generosity of Great Britain—the amount of this 7th Class is £4,666.6.8 Property—£120 Income, temporary residents are not in this 7th Class. We have added to the Schedule the No. of New Claims presented under the Act passed in 1785—it is tremendous. We are unable to determine which of the New Claims in Canada & New Brunswick we shall receive or Reject, from a want of Information concerning the situation of many places in these Provinces & an accurate account when the Act was well known—but I am sorry to say that in my opinion the numbers to be received will be very great. As we

(67).

find ourselves from Inclination & from Justice to the Loyalists, bound by the very liberal sentiment of Rules of your Board—it would indeed be unjust not to give the Industrious settler in the Provinces an Equal advantage with the Drone at Home—who is but a very despicable member of Society. I am confident that the admission of one sett of Claimants, to wit, those who have suffered by the neglect of their Agents, will admit of 500 New Claims

(68). at least— but if Great Britain wishes to encourage these Provinces, I do not see where she could bestow her money better for that end—only if the Business of our Mission is not executed so speedily as may be expected, I trust you will defend us & give us at least 12 months more for these 500 Cases, which will bring our return to July, 1788—should we be so long. Although we both enjoy our Healths & are as happy as banished men can be, you will believe that we shall slave hard to see an end to our Labours. You would be shocked to see the Impudence of Demands made from the States—under the Head of Losses under the Prohibitory Act—at Least £200,000 has been claimed by persons who were trading from the States under American Papers & who never thought of doing Great Britain any service—on the Contrary, owners of Privateers against us. Rascally Yankee thinks such Claims a good speculation, he may gain & cannot Lose. I trust you will not hold us guilty of a harsh or severe action in a General Rejection of all such Claims, & rejoicing that such Property has been put into the Pockets of British Sailors. The Indulgence granted to Mr. McKnight by inserting that Clause will cost Great Britain very dear—many have lodged Claims under this Clause, giving as a reason for their not formerly Claiming that they never expected such Losses would be Compensated, and as Governmnt have by inserting a particular Clause in the Act of 1785 ordering or directing such Claims to be enquired into,

the Loyalist has good reason to agree with Parliament that the former Act did not include these Losses & of course we must receive their claims.

(69). So soon as the Packet Sails Mr. P. & I propose going for three weeks to Shelburn, as we have been given to understand that a visit from us will give general satisfaction, at that New Settlement, on our return in July we shall proceed to hear New Claims in this Province & expect to be able to leave this early in Sept., hearing the Claims of the Old, Lame & Lazy on our way by Annapolis to New Brunswick—where we hope to be by the first Octr—& to have our Hands full all Winter. Could we make the Claimants shake off their Indolence & attend us we should get on fast, but it is the nature of the Beast. I beg my best Complts. to all round the Green Table.

I have read all this Letter to my Colleague who agrees most compleatly, indeed in receiving Claims for Losses under the Prohibitory Act—he is rather of opinion that no limited time is fixed for receiving such Claims & that the Words in the Act may be construed into power to receive them while the Commission exists.,

but we have shut the Door. Upon a representation of Brig. Genl. Hope that the New Settlers in Canada would still be deprived of reaping any advantage from the extension of the time of receiving Claims, we recommended that he should appoint some man of Character to receive & minute all Claims which should

arrive at Quebec before the 1st May, 86, but too late to be forwarded in time to this place, & we assured him that we should represent the situation of these people Govert. Gen. Hope requests that the time may be extended for these people to the 1st August. We shall write a particular Letter on this subject to Mr. Pitt, in which all Gen. Hope's Letters shall be stated & Copys shall be sent to Forester. As far as we can at present form an opinion we go along with Gen. Hope—as far as relates to settlers in the remote parts of Canada.

I mention these matters that should Parlt. not have entered into the Business of our Commission before you receive this, you may be possessed of all matter which may be material.

(70).

In answer to your Query whether it was our practice to Disallow Claims for uncultivated Lands when there appears some Cultivation on part of the same Patent not the property of the Claimant. In N. York where the Patent was always made out to many, at the rate of so many acres to each—Cultivation was required of each Patentee. In N. England & other Provinces when Lands were granted in Townships, Sales of Lands & Cultivation in consequence, making Roads, Building Churches & Mills was commonly held Compliance with Conditions. I believe I need hardly tell you that my own opinion has ever been inimical for allowing anything for Grants uncultivated, as I can see no justice in Goverts, paying for what they had lately given. But I trust that I have been able uniformly to regulate my Conduct

by the Opinion of the majority of the Board.

P.S.—I still find that one part of your letter remains unanswered, viz.—If a Claimant is a subject of America, why, not simply disallow his Claim—The Sett of men I meant have resided within the British lines some part of the War & are now Inhabitants of the States—they have to serve the end of the moment—conformed to which ever party was uppermost. We cannot prove them subjects of America more than of Gt. Britain, as they have sworn to both sides. We have on our Lists for Compensation formed these gentry or Light troops into a 7th Class & given Govert. our opinion on our Report—so that they may be Compensated or not as Parlt. thinks fit—occasional residents are not in the 7th Class.

(71.)

Yours, &c., T. D.

36 Berners Street,
Oxford Road, 2nd Dec., 1790.

SIR,—

The Business of the American Commission being now nearly brought to a Conclusion, I think it my Duty to request you that in Conformity to your Directions, the Evidence Books have been

been gone through and every Case of magnitude examined, and the Whole of Mr. P. and your Books minutely looked into to see that each Case is entered and the additional examinations Copied.

The New Claims are put up by themselves properly indorsed, as are likewise the Claims that have been heard, in fact every Paper relative to the Business has been looked into and put in its right place. Boxes are preparing and the whole will be ready to pack up in a very few days. The Minute Book has also been completed and I have signed each Days Business.

(72).

The rest of the letter is mostly taken up with personal matter. There are several Books which Mr. Forster does not think proper should be sent to the Treasury, viz.—A Duplicate of the lists of Old & New Claims, Compensation Lists, &c., which if I do not receive your Commands to the Contrary shall be sent with your other Books.

JAMES BETTS.

A statement of the Reports made to the Lords Commissioners of the Treasury by the Commissioners appointed for inquiring into the losses and services of the American Loyalists. Numbers of persons who have lodged their claims in terms of the Act of Parliament2,063

	Property	Debts	Income
	s.d.	s.d.	s.d.
The amount of such claims	£7,046,278.15.1	£2,354,135.12.4	£88,631.1.4
Account of the number of claims already examined with the total amount of the sum claimed and the neat sum liquidated.			

PROPERTY

No. of Claims.	Claims Property.	Debts.	Losses found, debts not included.	Income claims, alleged income.	Benefices and Offices for life.	Offices during pleasure and proficiency.	Losses total.	Balance for life.
1st Report .....149	£ 584,705.02.02	£186,225.18.01	£201,750.04.07	£18,518.17.00	£1281	£9,745	£11,026	£31,610
2nd Report .....149	693,257.06.05	212,398.13.00	150,935.10.00	10,725.13.00	617	6,428	7,645	550
3rd Report 87	682,718.07.05	163,591.15.10	191,989.00.00	6,505.00.00	135	8,807	3,942	8,090
385	£1,910,681.06.07	£512,216.06.11	£544,674.14.07	£35,749.10.00	£2,033	£19,980	£22,613	£40,262

The above 385 claimants are classed as follows :

(73).

Persons who have borne arms	79
Persons who have rendered services	47
Not particularly classed	259
	385

Losses by capture of vessels under the Prohibitory Act :

In the first report	£ 858.12.10
In the second report	1,258.00.00
	£2,116.12.10

A List of Certificates sent to Colonel Dundas for his signature.
Signed 12th Sept., 1790.

1024.	Mathew Benson	£ 39. 0.0.
1144.	Cameron, John	36. 0.0.
1175.	Derington, John	30. 0.0.
1225.	Fitz, Peter	12. 0.0.
1240.	Fletcher, Six	40. 0.0.
1261.	Frymire, Philip	30. 0.0.
1275.	Gilbert, Samuel	717. 0.0.
1319.	Garretville, Andrew	144. 0.0.
1359.	Hamilton, John	30.12.0.
1364.	Harriss, Jane	80. 0.0.
1382.	Hofftalin, James	105. 0.0.
1389.	Hurlburt, Moses	25. 0.0.
1437.	Kern Revd. J. M.,	39.12.0.
1471.	Lissatt, Patrick	30. 0.0.
1568.	McPherson, Mary	28. 0.0.
1569.	McPherson, Donald	14. 0.0.
1676.	Noncosser, Adam	27. 0.0.
1700.	Palmer, Lewis	120. 0.0.
1716.	Perkins, Isaac	13. 4.0.
1816.	Stinson, John	90. 0.0.
1858.	Symons, James	45. 0.0.
1897.	Smith, Jacob	68. 0.0.
1899.	Swartfager, Fredk	45. 0.0.
1950.	Tomkins, Israel	12. 0.0.
1959.	Vanderburgh, Peter	21. 0.0.
1977.	Van Alsteni, Lambert	34. 0.0.
1984.	Van Camp, Peter	132. 0.0.
1995.	Willard, Abijah, for ch	360. 0.0.
2029.	Willard, Abijah, ch.	420. 0.0.
2065.	Waggoner, John	60. 0.0.
2090.	Camp, Abiather	767.12.0.
2107.	Mulloney, John	704. 0.0.
2114.	Sterns, Joshua	85. 0.0.

(74).

(74).

List of Blank Certificates sent to Col. Dundas to be signed by him, and to be filled up hereafter as applied for.

No. 1.	Leonard Askew	£ 81.11.3.
2.	Samuel Adams	31.12.6.
3.	Saml. & Jas. Anderson	35. 0.0.
8.	Thomas Blakeney	28. 0.0.
9.	Fredk. Boush	70. 0.0.
16.	John Bates	150. 0.0.
18.	George Bisset	
20.	T. J. & W. Cochrans	1,000. 0.0.
22.	William Chisholm	400. 0.0.
32.	Isaac Du Bois	100. 0.0.
33.	James Darby	400. 0.0.
46.	Col. James Grierson	818. 4.0.
47.	James Gammell	221. 9.0.
49.	Lt. Joanus Graham	500. 0.0.

(75).

	53. Goulds & Monk	150. 0.0.
	63. Jenkins, Saml. Hunt	147.10.0.
	76. Neil McArthur	848.14.0.
	77. William Maclin	17.14.0.
	81. John Murray	765. 0.0.
	82. Alexr. Morison	32. 0.0.
	85. Thos. McMicking	100. 0.0.
	87. Charles Ogihie	164. 0.0.
	88. William Ogihie	219. 8.0.
	91. Samuel Penney	7.17.6.
	92. Joseph Peddle	103.11.10
	93. Richard Perm.....	2,538. 0.0.
	96. Phyn & Uree	650. 0.0.
(75.)	110. David Thompson	270. 0.0.
	112. William Taylor for S. Woodward	31.10.0.
	114. Aaron Vardy	56. 5.0.
	121. Stephen Watts	300. 0.0.
	Total Loss found by Commrs. at home	£2,696,338. 0.5.
	do by N. Scotia Commrs.	336,753. 2.6.
	do by Navy & Army Commrs.	66,124.14.11.
		<hr/>
		£3,099,215.17.10.
	Amount of Pensions for Loss of	Per Ann.
	Income on the 15th March, 1790	25,785
(76.)	Annual Allowance for Loss of	
	Income on the 1st April, 1790	28,673
		<hr/>
		54,458
	Total sum Claimed on the above	
	Loss found by the Commrs. at home	7,958,644.12.11.
	do. by the Commrs. who have been abroad	1,064,039.11. 7.
	do. Army & Navy Commrs.	305,725. 6. 4.
		<hr/>
	Total Sums Claimed	£9,328,409.10.10.
	N.B. Debts not included.	

PROCEEDINGS
OF
LOYALIST COMMISSIONERS.

COMMISSIONERS' REPORTS,

1784-90.

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COMMISSIONERS' REPORTS.

To the Right Honourable the Lords Commissioners of His Majestys Treasury.

- (1). The Second Report of John Wilmot Esquire, Daniel Powkes, Esquire, Colonel Rt. Kingston, Colonel Thomas Dundas and John Marsch, Esquire, Commissioners appointed by an Act of Parliament passed in the Twenty third year of the Reign of His present Majesty entitled an Act for appointing Commissioners to enquire into the Losses and services of all such Persons who have suffered in their Rights, Properties and Professions during the late unhappy Dissensions in America in Consequence of their Loyalty to His Majesty and Attachment to the British Governmt.

In addition to the several Descriptions of Losses which we examined in our first Report as—in our opinion, not falling within the Compass of the Inquiry directed by the Act, the Claims which have since undergone our Consideration, have occasioned us to form our Judgements upon and subjoin the following, viz.,

1. Losses and sustained by the removal of effects by passages from place to place, and by the Maintenance of the Claimants and their families during and since the troubles. Losses and expences of this nature being considered as the ordinary and unavoidable consequence of War and it having been the practice of Governmt.

throughout the Troubles to provide passages for Loyalists and to grant temporary support to such as prayed for and stood in need of it, but when they have been attended with peculiar hardships or have proceeded expressly from the loyalty of the party they have been allowed.

2. Claims for indentured servants not being peculiar to the Loyalists and being a species of traffick which we conceive not to be a fit object for our Consideration.

- (2). 3. Demands on the Provincial Assemblies whilst under the British Government.

4. Losses by the Annihilation of the value of paper money issued by the Provincial Assemblies whilst under the British Government. The two last Descriptions of losses being occasioned by the subversion of the respective Governments and not peculiar to Loyalists.

5. Sundry Claims have been offered to us for lands lying within the territory called Vermont, but it appearing to us that the inhabitants of that district have throughout the troubles considered and maintained themselves as a body distinct from and independ of the United States and have not recognised or allowed any Laws of confiscation to operate or be carried into effect there, and as we do find that any persons have been persecuted or deprived of their property by the authority of the inhabitants on account of their loyalty or attachment to the British Government, we have

not considered Claims for losses within this Territory as objects of our Inquiry. (Obs. subsequent information has made it necessary to depart from this Rule.)

We have the satisfaction to find that some of the Claims preferred to us have been withdrawn in consequence of the Claimants having obtained the restitution of their property. We learn that the Legislature of the State of South Carolina has passed an Act for restoring the confiscated property and permitting the return of certain persons, a copy of which Act has been laid before us, whereby it appears that an Amerciament of £12 pr. Cent. on the value and other Charges are laid on the Estates of Sundry of the persons therein named and the Estates of others are directed to be restored free of such Amerciament but subject to the other Charges; it is also provided that in Cases where the Estates have been sold under the Authority of the Confiscation Laws and the Purchasers refused to give up their Contracts, the Indents or specie received for the use of the state for the Purchase Monies are to be delivered to the original Proprietors in lieu of their Estates. Some Claims have been withdrawn in consequence of the Claimants having obtained the benefit of this act, but other Claimants named in the same act, have for the present declined to withdraw their Claims, alledging that by reason of the depreciated value of the Indmts. in cases where the Estates have been sold and the purchasors refuse to de-

(3).

liver them up, the benefit to be derived under the Act will be uncertain and very inconsiderable in Proportion to the value of their Property Lost.

We have at the first of the Schedule annexed a List of such Persons as have withdrawn their claims, distinguishing such as have taken the benefit of the above mentioned act.

Exclusive of the Cases contained in the Schedule we have enquired into many others which we find ourselves obliged to keep open for want of further Evidence and Information which we have a prospect of obtaining.

At the foot of the schedule we have also noticed the claims which we have already separately to your Lordships as Fraudulent, and made with intent to obtain more than just Compensation withn the meaning and pursuant to the Directions of the Act of Parliament. We are extremely concerned to have found ourselves under the necessity of representing one of the Claimants to have been guilty in our opinion of Wilful and Corrupt Perjury in his Examination before us which we conceived it our Duty to do with a view to deter others from similar attempts to impose upon the Bounty and Generosity of Government.

(4).

Office of American Claims, December 23, 1784.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The third Report of, &c.

In the Schedule hereunto annexed we have stated for the Information of your Lordships the result of our Inquiry into the Losses and services of Sundry Persons whose Claims have been under our Examination since the date of our last Report, and have subjoined a List of such further Claims as have been withdrawn.

(5).

Office of American Claims,

May the 19th, 1785.

Fourth Report of Similar Import, dated 12 July, 85.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The fifth Report of John Wilmot, Esquire, Colonel Robert Kingston, John Marsh, Esquire, & Robt. Machenzie. Esquire Commissioners appointed by Act of Parliament passed in the 25th year of the Reign of His present Majesty entitled "An Act for appointing Commissioners further to enquire into the Losses and services of all such Persons who have suffered in their Rights, Properties and Professions during the late unhappy Dissensions in America in consequence of their Loyalty to

His Majesty and attachment to the British Government.

(6.) In obedience to the directions of the Act of Parliament whereby we are appointed we severally took the Oaths of Qualification therein prescribed and having immediately entered upon the execution of the Powers thereby vested in us, we caused public Notice to be given by advertisements in the London Gazette and in the English, Irish and Scotch News Papers of the further Time allowed by the act for the receiving of Claims from such Persons as were absent from Great Britain & Ireland, and were incapable of presenting Claims within the Time for that purpose limited by the former Act.

Under this authority we have since admitted one hundred and ten new Claims, sundry others we have thought ourselves obliged to reject, the Claimant not appearing to have been situated precisely under the circumstances required by the Act to entitle their Claims to Admission.

The time for receiving New Claims not expiring till the first day of May next is not in our Power at present to form a Correct Judgement of their number or Amount and we defer any specification of those already admitted till the whole shall be received, our principal motive for making a Report at this Time being to lay before your Lordships the progress of our Examination into Claims presented under the first act, in order that if Parliament

should think fit to extend its further Bounty to the sufferers during the present Session your Lordships may be in possession of the necessary statements for that purpose.

(7) It was stated to your Lordships on the first Report that the sum of £7,046,278.15.1 was the Total Amount of such of the Claims as contained specific Estimates of Loss, but that there were several others in which no such Estimates were given; since that time in some of the latter that deficiency has been supplied, one of which on account of its peculiar magnitude and Importance we think proper to mention. We mean that of Mr. Harford, which amounts to near Half a Million Sterling. It is needless to observe that these must considerably increase the amount of the Claims as stated in the first Report.

Colonel Dundas and Mr. Pemberton after having taken the oaths of Qualification at this Board departed for Nova Scotia and arrived in the month of November at Halifax, where they have

since been employed in the execution of the Act, We have not yet received from them a formal Report of their proceedings to be laid before your Lordships, but their last letters gave us to understand that they would probably be enabled to transmit a report in the month of May next, and we think it proper to mention that they represent in very Strong terms their opinion that if those Claimants who shall be included in their Report can be admitted to a participation of any Bounty Parliament may grant during the

present Session, it would be a most seasonable Relief to the Progress and Improvement of their infant settlements, would eventually prove beneficial to the whole Province.

The Act having empowered us to appoint a proper Person or Persons to repair to any part of the United States of America to Enquire such Facts and circumstances as we should think material for the better ascertaining the several claims which had been or should be presented to us we did accordingly on the 28th day of November last appoint John Anstey, Esqr., Barrister at Law to repair to the United States of America for that purpose, which appointment we had the Honour to Communicate to your Lordships in our letter of the 29th day of November last, and your Lordships having been pleased to signify to us your approbation thereof and of the Salary and allowance we submitted as proper to be made to Mr. Anstey for such service, he took his departure in the February Packet for New York, furnished with such Instructions as were judged necessary for his guidance in the execution of his Employ.

(8)

We have every reason to believe that the Wisdom of Parliament in authorizing the Employment of a Person or Persons for the purposes above mentioned will be fully exemplified in its effects that the Inquiry will be relieved by it in a considerable degree from the Disadvantage under which it laboured from the want of such Channel of Communication as expressed in the first

Report, and that the measure adopted will prove materially conducive to the two great ends we keep in view, of aiding the helpless and detecting the fraudulent Claimant.

In the Schedule subjoined we have stated the result of the Inquiry into such Cases as have been examined since the Commencement of the present Act.

In the first Report it was observed that in order to render Estates for Life, the Subjects of a just Compensation, it seemed necessary to fix an estimate upon them by way of *Annual Income*, but as instances of Estates in America let at Rack rents were extremely rare and the ascertaining by any reasonable average the general produce of Lands in the occupation of the Proprietors was found impracticable, the Commissioners proceeded no further in cases of Estates for Life than to state the value of the Fee Simple of the Property, including the Annual Income in the very few Instances where it was ascertained, and the Interest of the Claimant therein, judging it proper to leave to the future Discussion and Direction of the Legislature in what manner the value of such Interests should be calculated and stated for Compensation, and in the Schedule to that Report, and in those annexed to the

(9)

Losses of Life Estates were classed under

Losses of Income as distinguished from those Losses generated under the Head of "Losses of Property" the designation being confined to such articles wherein the Claimant held the absolute and entire ownership in perpetuity. The contribution of the sum of £150,000 granted by Parliament in the last Session was held to be applicable to the latter Losses only, wherefore it followed that no Proportion was made to the share of those who had sustained the Loss of

the exclusion which we apprehended to have been an accidental and unforeseen consequence of the Mode in which Life Income had been stated in the Report, and of the circumstance of the present value not having been reduced (into sums certain) has brought the Subject of Life Estates again into our Contemplation, and we are of opinion that the class of sufferers are more particularly entitled to an early participation in the Bounty of Government for the Property being Temporary and consequently susceptible of daily Diminution, Delay necessarily tends to the gradual Reduction and, in case of Death, to annihilation of their claim.

To avoid this Inequality and to enable such Claimant to participate in any future Grant of Parliament we have thought it just and expedient to estimate the present value of such Life Estates in gross sums, as well in the cases included in the Reports under the former Act, as in those we have since Investigated.

These Estimates have been formed in the following manner. We have first found the value of the Fee-Simple of the Property whereupon we have computed Interest at Four Pounds and a quarter per cent., being the rate of Interest which the Public Funds on an average now yield—the amount of which Interest we have considered in the Light of the Claimant's annual Income from the Estate, and we have calculated the present value of such Income for the Life or Lives during which the Estate lost was held, allowing Interest in such Calculation at Four Pounds and a quarter per Cent., and taking the age or ages as they stood at the time of the Loss.

We have distinctly stated in the Schedule the particulars of Loss sustained in Consequence of an Act passed in the 16th year of the Reign of His present Majesty entitled "An Act to prohibit all Trade and Intercourse with the Colonies of New Hampshire, &c." by Persons who were Inhabitants of the said Colonies and who have satisfactorily proved their Loyalty considering such losses as a separate Branch of the Inquiry.

The Claims for Debts due from subjects of the United States as well from the magnitude of their amount as the peculiar Hardship and Injustice under which the Claimants labour respecting them form a subject which appears strongly to press for the attention and Interposition of Government. The Treaty of Peace having provided that "Creditors on either side should meet with no

lawful Impediment to the recovery of the full value of their

debts in Sterling Money," Losses of this nature have not been considered as within the Inquiry directed by the Act, because we cannot consider any Right on Property as lost to the Party when the Government of the Country has expressly provided and stipulated for a remedy by a Public Treaty. We think it however incumbent upon us to represent that the Claimants uniformly state to us the insuperable Difficulties they find themselves under as Individuals in seeking the Recovery of their Debts, according to the Provision of that Treaty, whilst themselves are the objects of Prosecution in the Courts of Justice here for Debts due to the subjects of the United States. Under such circumstances the situation of this Class of Sufferers appears to be singularly distressing; disabled on the one hand by the Laws or Practice of the Several States from recovering Debts due to them, yet compellable on the other to pay all Demands against them, and tho' the stipulation in the Treaty in their favour has proved of no avail to procure them the Redress it holds out in the one Country, yet they find themselves excluded by it from all claim to Recompense in the other.

(12)

On the same principal that we disallow claims for Debts, we have not considered any Interest in Confiscated Lands whether by Debts, Marriage Settlement or otherwise as lost to the Parties, in cases where such Parties are not named in or are not the im-

mediate objects of the Confiscation Laws, tho' we apprehend it may be difficult for them without the aid of Government to have those Rights ascertained and secured.

We have thought it our Duty to represent this to your Lordships as we apprehend it to be one of the objects of our Inquiry to furnish Government with such Information as may promote His Majesty's Endeavours to procure from the United States of America Restitution of or Recompence for the Estates and Effects of the Sufferers under the Provisional Articles as stated in the Preamble of the Act which first instituted this Inquiry.

(13)

The Review directed by your Lordships of the Pensions granted to such of the Claimants who received Sums of Money upon Account out of the Grant of Parliament made last Session and the Report of our opinion as to the Reduction proper to be made therein, our Examinations from time to time into Claims for Temporary Support and a variety of other matter out of the Ordinary Course which has occurred since the Commencement of the Present Act, have formed an Accumulation of Business in addition to that of the Inquiry under the Act which has necessarily engrossed a Considerable share of our Attention. We nevertheless flatter ourselves that the progress made under the Circumstances has been

such as to leave it scarcely necessary for us to say that neither exertion or Perseverance has ben wanting on our Part to advance it.

Office of American Claims,
Lincolns Inn Fields,
April 7th, 1786.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Sixth Report of, &c.

- (14) We beg leave to lay before your Lordships in the Schedule hereunto annexed a view of the further progress of our Inquiry since the date of our last Report.

The Act of Parliament above mentioned having authorized us to receive the Claims of Persons who should upon Oath prove to our Satisfaction that they were absent from the Kingdom of Great Britain and Ireland and by unavoidable accident or particular circumstances to be judged of by us were utterly incapable of preferring their Claims during the time allowed by the former Act, provided that no such Claims should be received after the first day of May, 1786—we Report to your Lordships that in Consequence thereof 652 New Claims have been presented to us of which 652 New Claims have been presented to us of which we have received 134, and rejected 13. but finding that the Remainder, except some few which we have reserved for further Enquiry, were pre-

sented on the behalf of Persons resident in Nova Scotia or Canada. We have thought it expedient to transmit them to the Commissioners acting in Nova Scotia, and to refer the admissibility of such Claims to their Determination. The Amount of the Losses of Property specified in the New Claims received by us is £215,080. 14.11., and the Amount of the Losses of Incomes therein stated is £1,605 per Annum, and they contain Claims for Debts to the Amount of £44,620.18.1. We defer giving the particulars of the Claims thus received until we shall be enabled to perfect the List of New Claims by the Reception or Rejection of those we have judged it necessary to reserve for further Investigation.

(15)

Office of American Claims,
Lincolns Inn Fields,
25th July, 1786.

JOHN WILMOT.
ROBERT KINGSTON.
JOHN MARSH.
ROBERT MACKENZIE.

The Sixth Report, together with the 7th, 8th, 9th, & 10th, are similar to the Third Report, simply a preface to the Schedule's attached.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Eleventh Report of JOHN WILMOT, ESQUIRE, &c.

In the Schedule here to Annexed we have stated for the Information of your Lordships the result of our Inquiry into the Losses and Services of Sundry Persons whose Claims have been under our Examinations since the date of our Last Report, and have subjoined a List of such further Claims as have been withdrawn.

Having mentioned in our first Report of the 10th of August, 1784, that we had not at that time dispensed with the personal attendance and Examination of the Claimants, we think it proper to acquaint your Lordships that, as this Enquiry is drawing near to a Conclusion, we have thought we might with more propriety, and indeed have been under a necessity of relaxing from that Rule, in cases where we have satisfactory Proof of the total Inability of the Party to attend in Person either thro' sickness, age, or Poverty, taking all due Care to prevent Imposition and false Representation on the one hand, and on the other to enable Persons so circumstanced to avail themselves, as far as it might be safe, benevolent Intention of Parliamnt.

(16)

We have taken the opportunity since our last Report to compleat the Enquiry into some cases which had remained undecided for want of further Proof and which Consequently encreases both the number of Claims and the gross amount of the sum liquidated beyond what the Current business would have occasioned.

It appears from the Statement subjoined that the total amount of the sum liquidated up to the 5th of April, 1788, is £1,887,548 and have likewise subjoined a Statement of all the Classes into which we have divided them with the number contained in and the sums allotted to each, by which Governmt will see the different circumstances of the Claimants, and be better able to determine what Relief or Compensation each Class shall respectively receive. We have thought proper to make a separate class, the 9th, of those Loyalists who are subjects or settled Inhabitants of the United States and beg leave to observe that some of them are cases of great merit and peculiar Hardship. There is likewise another Description of Persons concerning whom we have been under Considerable Difficulties as stated in our 5th Report of the 17th April, 1786, namely of Loyal British Subjects who appear to have Relief under the Treaty of Peace, but represent the utter impossibility of procuring it. We have stated these Losses therefore in a separate Class, 11th, in order to facilitate the endeavours of Government to procure from the United States of America a Retilation of Recompence for the Estate and effects of the sufferers under the Treaty of Peace, or if not, that Governmt and the Legislature may be enabled to make them Compensation at home if it should be thought Proper.

(17)

Mr. Anstey has nearly Completed his Progress in the United States and we have the Satisfaction of Confirming what we promised ourselves on his appointment that it will relieve the Enquiry from many difficulties under which it laboured and that it will tend much to aid the honest and to detect the fraudulent Claimant. By this means we shall be enabled to supply the Defects of Evidence in many cases and to do justice to those who there was reason to think had sustained considerable Losses, but who otherwise would not have been able to have substantiated their Claims. We are now proceeding in the Revision of the Claims from those States which has already visited, and we expect he will bring with him the Result of his Enquires in the other States in the Course of the summer.

(18)

It is impossible, to say with exactness what may be the addition to the sum already liquidated from the few cases remaining unexamined from the Revision above mentioned and from the Enquiry now carried on in Canada, but from the Estimate we are able to form, assisted by the opinion of the Commissioners in Canada as to the Claims under their Consideration, this addition may amount to between 2 and £300,000 more, which estimate we thought it might be material to furnish Government with a general view, tho the above Circumstances will prevent us from bringing the whole Business to a Conclusion till the Return of the Commissioners and of Mr. Anstey from the Continent of America and which we expect in the ensuing Autumn.

April 5th, 1788.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Twelfth Report of John Wilmot, Esquire, &c.

As this probably will be the last Report we shall have the Honor of submitting to the Consideration of Government, we are desirous of making a few observations on some parts of the Business Committed to us before we proceed to state what have been the immediate objects of our attention under the last Act for continuing our Commission.

(19)

We beg leave to observe in the first Place, that we have with the utmost care and attention taken a general review of the whole of our proceedings from the Commencement of the Enquiry, taking into our reconsideration as well, the general Principles and Rules which have guided us in the Conduct of it, and which we have from time to time Communicated to your Lordships, as the application of them to each particular case. We have thus had an opportunity of relaxing from and making exceptions to such Rules and Principles as we found by a rigid application bore too hard upon Individuals and we herewith transmit a Copy of these Rules and Resolutions as adjusted on such Revision and rendered Conformable to the practice we have since adopted.

We have thus endeavoured to supply any defects, to correct any mistakes and to reconsider any points in which perhaps too great humanity towards the Individuals on the one hand or an over anxiety to reduce exaggerated Claims on the other, may have led us into error, being sensible that an investigation of so arduous and intricate a nature, the utmost circumspection was necessary to enable us to render impartial Justice to the Individuals and to the Public. On this head we must remark the material assistance we have derived from the Enquiries of John Anstey, Esqr., who returned from the United States in September last, after having collected much Information respecting the general subject of our Commission, and the respective Losses of the Claimants and without which it would have been impossible for us to have done Justice to many Individuals, for though there was in most cases Evidence sufficient to warrant a payment upon account, yet in

(20)

few was it so Complete in every article, as without further Information to have warranted the Paymt in full that has since taken place.

We thought it our duty to state in our second report of the 24th December, 1784, that the State of South Carolina had by an Act of the 24th March, 1784, restored the Confiscated Property of Certain Loyalists, subject to the Restrictions therein mentioned that in Consequence thereof many had withdrawn the Claims they

had before presented to us. We find however that in many instances the Parties have not been able to reap that advantage they expected, and which the Act above mentioned held out to them. In some Instances the Property restored has been so wasted and injured as to be of little value, in others the Amercements and Charges have been so nearly equal to the value of the Fee Simple of the Estate, and in many where the Indmts being the species of money received by the States have been restored to the former Proprietors an inevitable and Considerable Loss has been sustained by the Depreciation. In all these cases therefore we have made a minute enquiry into the real Benefit that has been secured from such Restitution, whether of the Property itself or of the Indmts in lieu of it, and having endeavoured to ascertain as nearly as the Circumstances would admit, the value of what was Lost and the value of what has been restored, we have Considered the Difference as the real loss of the Party.

(21)

We have found likewise that the Information we have received concerning Property in the State of Vermont, viz., that it was not Confiscated in Consequence of Loyalty as stated in our second Report was not well founded and of course have considered the Loss of Property in that State where the Title value and confiscation have been proved as an object of Enquiry and Compensation.

We have taken notice on former occasions of the reasons which

induced us to decline enquiring into debts due to the Loyalists, but as this is a matter that has been repeatedly stated by the Loyalists themselves to Government and indeed has been more than once the subject of Debate and of Motions in Parliament, it does not become us to give any opinion upon it.

We beg however to observe that we have thought it our Duty to be very scrupulous in enquiring into and deducting from the liquidated Losses any Debts that were owing from the Loyalists in cases where by the Provision of those Laws which Confiscated the Property or by the Treaty of Peace with the United States, such Debts ought to be answered out of the Confiscated Estates of the Loyalists, for it appears to us that it would be not only Contrary to the Clearest Principles of Justice but to the very language of the Confiscation Laws that they should be held to Convert to the use of the State the Property of the Loyalists otherwise than subject to the Payment of their Debts. The aggregate of those Debts thus deducted form a heavy sum Total, the burthen Whereof had this operation been neglected would in effect have been transferred to this Country; whereas on every princi-

(22)

ple of Justice it ought to remain on the respective States possessing the Property of the Claimants, originally chargable with those Debts; it seems however just that the Loyalist should be protected against such Debts or be enabled to discharge them otherwise he may eventually pay them twice over and the Bounty of this Coun-

try may in some cases merely enable him to pay those Debts again which have been already deducted out of his Compensation.

(28) Whether the Laws as they now stand are sufficient for this purpose, or whether any further provision is necessary or expedient, or whether, if the Courts of Justice are not open in the United States, some explanation or Negotiation with them should be resorted to is not for us to determine. We have not thought ourselves at Liberty without further Instruction, to depart from a broad principle of Reason and Justice, especially when such a Departure would have had the effect of throwing an immense Burthen upon this Country, which neither in Justice or Honor she ought to bear.

These observations apply to those cases, in which there is no doubt of there having been a sufficiency to discharge all Debts due from the Owners of the Estates Confiscated. There are other cases of a more complicated nature, in which it has been matter of general difficulty to ascertain whether there was or was not a sufficiency for that purpose. In such cases we have made Deductions with a sparing hand, and after hearing everything the Party had to urge on the subject, have given an equitable Consideration to the peculiar Circumstances of each Case. We have been very cautious in taking the exaggerated accounts of those Debts as presented to or allowed by the Commissioners of Confiscation in the United States. We have seldom gone further than to deduct such

(24) as the Claimant on his examination on Oath before us has admitted to be justly due unless other corroborating or circumstantial Evidence sufficiently established them. For tho' in the first Instance it might appear that such Deduction might be made with Propriety as the different States have admitted them against themselves, yet the various circumstances of pretended Trespasses and Damages of fabricated Accounts and arbitrary Balances, blending Principal and Interest together, the uncertainty and fluctuation of the value of their nominal Money, the facility with which claims of this kind were made by Creditors and admitted by Commissioners, which Characters not infrequently united in the same Persons, at different times, not to mention the facility of committing direct Frauds under Governmnt. Energy; all these circumstances have made us extremely careful in making Deductions of this nature and have induced us to give the turn always in favour of the Claimant.

We now proceed to lay before your Lordships a general Statement of the Claims and liquidated Losses up to the present time, divided into Classes, and shall in another statement give our account of the Sums which have been already granted, and the amount of what remains for Consideration.

The Commissioners appointed to repair to Nova Scotia and Canada, having completed the Business committed to them and

returned to this Country last Autumn have made a Separate Report of their Proceedings to which we beg leave to refer. But in order to give a more comprehensive view of the whole we purpose to unite the Proceedings of both Boards in our general Statement in the appendix to this Report.

(25)

FIRST GENERAL STATEMENT OF THE CLAIMS MADE BY AND LOSSES LIQUIDATED OF AMERICAN LOYALISTS.

Losses of Property Claims under the Acts of 1783 & 1785.

	No. of Claims.	Amount of Claims.	Losses allowed.
		£ s. d.	£ s. d.
1. Loyalists who have rendered service to Great Britain.....	176	1,904,632 4 0	640,690 19 0
2. Loyalists who bore arms in the service of Great Britain.....	252	1,040,506 6 0	263,135 6 0
3. Loyalists zealous and uniform.....	414	1,744,429 18 0	581,616 4 0
4. Loyal British subjects resident in Great Britain.....	31	342,139 4 0	140,927 0 0
5. Loyalists who took oaths to the American States but afterwards joined the British.....	22	137,718 3 0	36,530 0 0
6. Loyalists who bore arms for the American States but afterwards joined the British.....	13	103,362 19 0	26,738 1 0
7. Loyalists sustaining losses under the Prohibitory Act.....	21	31,427 1 0	14,412 13 0
N.B.—Of the number there are included in other classes, 15.			
8. Loyal British proprietors.....	2	537,854 0 0	290,000 0 0
9. Loyalists now subjects or settled inhabitants of the United States, some of whom are persons of great merit and have met with peculiar hardships.....	21	51,578 0 0	20,077 0 0
10. Claims disallowed and withdrawn:			
1. Disallowed for want of proof of Loyalty.....	5	20,589 10 0	.....
2. Do. for want of satisfactory proof of loss.....	189	653,819 3 0	.....
3. Do. being fraudulent.....	9	104,618 15 0	.....
4. Do. being for debts only.....	16	.....	.....
5. Withdrawn.....	24	145,582 12 0	.....
11. Loyal British subjects who appear to have relief provided for them by the Treaty of Peace, but state the utter impossibility of preserving it.....	2	.....	13,270 0 0
12. Claims presented but not prosecuted	448	959,387 19 0	.....
CLAIMS UNDER THE ACT OF 1788.			
13. Claim of John Penn, Jnr. and John Penn, Sen., Esq. (v. Special Report)	1	944,817 8 6	500,000 0 0
14. Do. of Lord Fairfax, do.	1	98,000 0 0	60,000 0 0
15. Do. of the creditors on the Ceded			

(26).

Losses of Property Claims under the Acts of 1783 & 1785.—Continued.

	No. of Claims.	Amount of Claims.	Losses allowed.
		£ s. d.	£ s. d.
Lands in Georgia.....	11	45,885 17 5	45,885 17 5
6. Do. of the other persons specially named in the Act of 1788	14	77,246 0 0	29,977 0 0
	1,657	£8,943,594 19 11	£2,613,260 0 5
27). LOSSES OF INCOME.			
Claims for losses of income which have been allowed	252	92,388 0 0	75,234 0 0
Do. for a person now a subject or settled inhabitant of the United States.....	1	600 0 0	500 0 0
Do. where the parties have died since their claims were examined.....	15	4,683 0 0	3,838 0 0
Do. which have been disallowed	30	9,865 0 0	.....
Do. for loss of income allowed, referred by the Act of 1788	1	894 0 0	800 0 0
	299	£108,430 0 0	£80,372 0 0

(28). The Act of Parliament having directed us to enquire into the Loyalty and services as well as into the Losses of the Parties, we have thought it our Duty to distinguish them into different Heads or Classes with a reference to that subject, not presuming to judge whether Parliament might make any or what Distinction in the ——— Distribution of its Bounty, but being desirous of stating all the Circumstances applicable to different Descriptions of Persons without going into invidious Distinctions of the Comparative merit or political Tenets of Individuals in the early stage of the Dissentions, which we apprehended the Act of Parliament neither warranted or intended. It is to be observed, however, that whatever is the Comparative merit either of the Classes themselves or of the Individuals that compose them, they have all, and each of them, sustained the Losses st. against their respective names in Consequence of Loyalty to His Majesty and attachment to the British Government.

It may perhaps appear singular that, so many of the Claims presented, viz., 448, have not been prosecuted, but it may be owing in the first Place to the Circumstance of many of these Claimants having recovered possession of their Estates, and in the next Place to the uncertainty at the Commencement of the Enquiry as to the nature of our Commission and the species of Loss which was the object of it, and perhaps to the circumstances of others that they were not able to establish the Claims they had presented.

Besides those Claims which were referred to us by the last Act of Parliament there are two of the above Classes, viz.—the 9th and 11th, to the objects of which Parliament hath not yet

allotted any Compensation. With regard to the 9th Class, viz., of those who are subjects or are settled Inhabitants of the United States, we cannot presume to anticipate the opinion of Government, but we cannot help observing that there are many Persons included in that Class of great merit and under Circumstances of peculiar Hardship. With respect to the 11th Class, viz., of those who appear to have relief by the Treaty of Peace, but it is to be observed that it consists of the value of Reversionary Interests expectant on the determination of the Lives now in, being the value of the Life Interests being included in some of the other Classes. It is proper to observe likewise that the Fee of the Property in these Instances has been seized, Confiscated, and sold by the respective States within whose Territory the Property lies, and notwithstanding the Provisions of the Treaty of Peace we are afraid there is little probability of the Recovery of such Reversionary Interests by the Persons entitled in Remainder.

(29).

We submit therefore to the Consideration of Government and of Parliament whether it will be more eligible to make those Persons who have lost their Life Interests a Compensation only for the Loss of those Interests, or to make a Compensation for the Fee Simple of the Property, to be paid to Trustees, subject to the

same uses to which the Estates were settled; by which means for a comparatively small additional Consideration those entitled in Remainder will have no future Claim on the Justice or Liberality of the nation, if they should recover their Property, on the death of the Tenants for Life, and this Country will become Creditors of the different States for the value of the Reversionary Property, whenever an arrangement shall take place between the two Countries of their respective Interests and Pretensions.

It remains to be observed that the Claims for Losses sustained for furnishing Provisions, &c., for the Service of His Majesty's Army and Navy in America during the last War, are not included in the foregoing Statements. The Members of the Board specially appointed by the 9th Clause of the last Act to enquire into such Claims are now in the Progress of their examinations, which being Completed, will make the subject matter for a Separate Report.

(30)

Second General Statement of the Sums which have been already granted & of what remains for Consideration.

Sums already granted—Amt. of Grants of 1785, 1786
& 1787 for Compensation for Loss of Property ... 454,260.19.0

Do. Grant of 1788 for Ditto 1,462.977. 4.0
1,917.238. 3.0

Amount of Pensions to which the 252 Persons mentioned in the former Statement would have been entitled under the Address of the House of Commons of the 9th of June, 1788, if none of them had been otherwise provided for 35.339. 0.0

(81).	Amount of the Net Pension after making Deduction in various Instances on account of the Provisions enjoyed by both Parties	27,528 0.0
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Amount of What remains for Consideration.

Claims heard under former Acts but which have not participated in the Act of 1788.—No. of Claims 60	108,995.11.0
	Losses Liquidated

Do. of Earl of Coventry & Lord Viscount Weymouth, Trustees under the Will of Earl Grenville, deced.	60,000. 0. 0
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V. Special Report—

Do. of Subjects or settled Inhabitants of the United States, many of which are Cases of great merit or peculiar Hardship,	34,868. 6. 0
Do. of Persons who appear to have Relief provided for them by the Treaty of Peace but state the utter impossibility of procuring it	13,270. 0. 0

N.B.—The above Statement includes the Claims examined
by the Commissioners in Nova Scotia and Canada.

Claims under the Act of 1788.

Claim of John Penn, Jur., & John Penn, Senr., Esqrs., v. Special Report	500,000. 0. 0
Do. of Lord Fairfax, do	60,000. 0. 0
Do. of the Creditors on the Ceded Lands in Georgia	45,885.17. 5
(82). Do. of other Persons specially named in the Act of 1788	29,977. 0. 0
	<hr/> £852,996.14. 5
Claim for the Loss of Income pr. Ann	£800. 0 .0

We have only further to observe that Conformable to your Lordship's Directions signified in a Letter from George Rose, Esq., of the 6th of August, 1788. We have made Deductions from the Annual Allowances for Temporary support enjoyed by the Parties in proportion to the sums received by them respectively out of the grants of Parliament, taking all the circumstances of those Cases into Consideration. We have also received the Annual allowances of those who either had made no Claim for Loss of Property, office or Profession, or whose Claims have been disallowed. But however Connected this is with the general Sub-

ject of Relief and Compensation to the Loyalists, yet as it is not one of the objects referred to us by the Act of Parliament Constituting our Commission, we shall reserve what we have further to say on this Head for a Separate Report.

We have thus, we trust, brought the whole of the important Business committed to us nearly to a Conclusion, little now re-

mains to be transacted than what Parliament may think necessary for the final Payment of those Claimants who have not yet partaken of the National Bounty.

Great as the length of time is which hath been consumed in the prosecution of this Enquiry, it may without difficulty be accounted for by a survey of the multiplicity and complicated nature of the objects to which the Acts of Parliament extended our Scrutiny; and when to those are added the Investigation—delegated to us by your Lordships—of the numerous Claims for present Relief and Temporary Support—which alone formed a heavy Branch of Business demanding daily attention—the several Reviews and Modifications of the Pension Lists and the various other extraneous matters which have incidentally devolved upon us, we trust we shall on a due Consideration of this Extensive of Inactivity and unnecessary Delay. We have felt with anxious Solicitude the urgency as well as the Importance and delicate Scene of Employment, at least stand exculpated by the Publick nature of the Trust reposed in us, and to this Impression our Exertions towards the speedy, faithful and honorable Execution of it, have been proportioned. We cannot flatter ourselves that no errors have been committed, but we have this Consolation that the most assiduous Endeavours have not been wanting on our part to do Justice to the Individuals and the Publick. Supported by this Reflection in our retirement from this most arduous and invidious Employment, we shall feel no inconsiderable Satisfaction in having been instrumental towards the Completion of a Work which must ever reflect Honor on the Character of the British Nation.

(33).

(34).

JOHN WILMOT.
ROBT. KINGSTON.
JOHN MARSH.

Office of American Claims,
Lincoln's Inn Fields,
15th May, 1789.

To the Right Honorable the Lords Commissioners of His Majesty's Treasury:

A Report of Colonel Thomas Dundas and Jeremy Pemberton, Esquire, two of the Commissioners appointed by Act of Parliament passed in the Twenty fifth year of the Reign of His present Majesty entitled "An Act for Appointing Commissioners further to enquire into the Losses and services of all such Persons who have suffered in their Rights, Properties and Professions during the late unhappy Dissentions in America, in Consequence of their Loyalty to His Majesty and attachment of the British Governmt"—and who were directed by the said Act to repair to Nova Scotia or any other of His Majesty's Colonies in America.

(35).

We did ourselves the Honor of informing your Lordships by a Letter dated 36th November, 1785, that we had entered upon the Business of our Commission, since which time we have been

employed in examining different Claims, all of which have been lodged under the Act of Parliament passed in 1783.

We have seen no reason to vary from the Rules which the Commissioners at home have stated to your Lordships in their first Report respecting those Losses which should, or those Losses which should not be Considered as fit objects for Compensation, and in our proceedings we have adhered to the same method and have observed the same Rules of Evidence which have been before adopted and which have been also stated to your Lordships by the Commissioners in their former Reports.

(36). The only or most important addition which in the Course of our Enquiries we have thought it necessary to make to the method formerly pursued, has been an attentive and strict examination into the present place of Residence of those Claimants whose Cases we have examined, the reason for our so doing has been, that since our arrival here no inconsiderable number of Claimants have come from the United States of America for the sole Purpose of being examined by us, in order that from our Report to procure Compensation for the Loss they have sustained. Persons, some of Whom from their former Loyal Conduct had the fairest pretensions to Favour, from Great Britain, and who in fact have suffered for the cause which they for a time supported, but who have since made their peace, and either never left, or afterwards returned to the United States, and are now living there in the undisturbed Enjoyment of many, if not all, the Rights and privileges of American subjects.

We have placed such Persons under a New or Seventh Class by the Description of Inhabitants of the United States, meaning thereby, fixed settled Inhabitants, distinguishable from those who have been unwillingly detained or those whom we consider as

only temporary or occasional Residents.

We are of opinion that Persons thus described are not entitled to the Benefits of the Act, and we beg to submit to your Lordships our principal Reason for entertaining that opinion.

(37). It appears from the manner in which Compensation has been offered to the American Loyalists to have been the Intention of Great Britain that the Persons who have suffered in her Cause should be placed in a Situation Equally advantageous with that which they enjoyed before the late Troubles.—With this view, immediately after the Peace it was made publick throughout the Continent of America, that Commissioners were appointed to Enquire into the Loss and Service of Loyalists, at the same time it was equally notorious that Grants of Lands would be given them on the Easiest Terms in the remaininig Colonies—and Provisions of various kinds supplied till they could subsist on the produce of those Lands.

These were the liberal Terms offered by Great Britain in the choice of the Persons to whom offered to accept or refuse and these various advantages would, it might be fairly expected prove to those who accepted them, a sufficient Recompense for what they had lost or what they would expect to enjoy as Inhabitants of the

United States—But these Terms could not, as we think, be meant unless for those who had lost the advantages of their former situation.

Those Persons therefore who have remained in America enjoying in great measure the benefit of their former situation appear to us to have made their Election, and to have refused the Terms which were offered as not worth their acceptance, and we cannot but Conclude that they set an higher value on what they have retained than what Great Britain offered.

We presume therefore that we should have been well warranted in totally disallowing all such Claims, but as it may be urged in favour of these Claimants that they adhered to Great Britain while their adherence would be serviceable, and that they were in the words of the Act sufferers for their Loyalty, for these Reasons we have not disallowed such Claims, but have reported them to your Lordships; tho' we must at the same time beg leave to repeat, that as far as our opinion goes, such Persons cannot be Considered as proper objects for the Bounty of Parliamnt.

(38).

We beg leave to observe to your Lordships that there are other Claimants whom we distinguish in our Schedule as residing in the United States, by which we mean Persons who have been unwillingly detained there, Persons who have gone with a

view of procuring Evidence of their Losses, or for the purpose of recovering Debts or the like, and who mean, as we are Convinced, to return and to remain under the British Governmt.—We look upon these as Cases of mere temporary occasional Residence, and there is no reason in our opinion for denying or delaying Compensation to Persons whom we so describe.

The Schedule which accompanies this Report contains the Cases of 151 old—Claimants, the whole number who have yet proved their Losses.

We hoped that it would have been practicable during the last Winter for different Claimants to have attended us, not only from the remote parts of the Province and from the neighbouring Province of New Brunswick, but that some might have also come from Canada and the Bahama Islands, and we expressed these hopes in the different notices which we have been assiduous in dispensing, but from the extent of the different Provinces, from the nature of the Climate which renders Communication between different Places often very difficult, and for part of the year absolutely impracticable, from the Poverty of some of the Claimants, far unequal to the Expence of a long and tedious journey, from the Infirmary of others and often an unwillingness on the of the industrious Settler to quit his new settlement which might be materially Injured by his absence; from these and the like Causes many persons have been prevented from attending us, and consequently our progress has been less Con-

(39).

siderable than we wished.

In order to pursue and finish the Business with all the Expedition in our Power, and fully to answer the purpose of our

Commission, we shall in the course of this Summer visit several of the principal Places in this Province, and it is our Intention to pass the ensuing Winter in the Province of New Brunswick, and to repair to Canada in the Spring following.

(40). We do ourselves the Honor of transmitting herewith Lists of those Claimants whose Losses have been satisfactorily proved, classed for Compensation in the same manner as those which were laid before Parliamt in the year 1785—with the addition only of the Seventh Class before mentioned.

The sum at which these Losses ascertained by us amounts to £66,864.13.4, Exclusive of the sum of £4,666.6.8—at which we estimate the Losses of Persons Inhabitants of the United States.

We beg leave to express our Earnest Wishes that to those Persons who shall be thought under our Report entitled to Compensation, such Compensation may be speedily afforded. We have reason to believe the situation of many of them so distressful as to require almost immediate Relief, and we cannot but think too that as reasonable Assistance now afforded to the New Settlers would not only Excite their Industry, but would be doubly useful to them in forwarding their Improvements, and would therefore

in the same proportion contribute to the general advantage of these Provinces.

The Act of Parliamt passed in the year 1785 has on two points opened a very wide and extensive Field for Enquiry. In the first place by the Clause authorizing us to enquire into the Losses sustained under the Prohibitory Act, and in the next Place by the Clause allowing further time for those Persons to deliver in their Claims who prove to our satisfaction their Inability to have availed themselves of the former Act.

(41). Under the first Head respecting the Prohibitory Act, we have received Claims for such Losses without requiring any Reason for their not having been formerly delivered; because the Legislature having found it necessary to give us a power of Enquiring into Losses of this nature by a particular Clause in the last Act, it must be inferred that it was not before within our Jurisdiction and Consequently there was no neglect in those Persons who omitted to make application from which they had no right to expect success.

In our Examinations under this Head, it has been our Constant practice to require a Copy of the Condemnation before a Judge of the Admiralty Court properly authenticated, and to guide us in ascertaining the value of the Cargo we have required the production of the original Invoices when they could be pos-

sibly obtained.

We beg to inform your Lordships of some very singular Claims that this Clause has occasioned, for in Consequence of it being known in the United States—and as soon almost as the Knowledge of it could have arrived there—Claims to a great amount have been transmitted to us, ships taken by British

Cruizers; and we find those Claims came from Persons who were during the War and still are Inhabitants of the United States, of whom some were active in the Rebellion, and concerned in fitting out Privateers against His Majesty's Subjects; and we find that many of the Vessels and Cargoes for the Losses of which Compensation is Claimed were Cleared from American Custom Houses, and were Sworn to as the Property of American subjects.

(42).

We have without Hesitation rejected all these Claims, Considering the Experiment as nothing more than an attempt to impose on the generosity of Great Britain.

On the Second Head respecting the admission of New Claims, the difficulties which have risen have not been few or inconsiderable. We are authorized to receive such Claims from those Persons only who prove to our satisfaction their utter Inability to have Claimed under the former Act, but in deciding whom we should, or whom we should not Consider as standing in this predicament, a great variety of Circumstances have demanded our attention, and we have found it unavoidably necessary to receive

a much greater number than was foreseen or expected. We shall endeavour to explain to your Lordships the Decisions we have hitherto made on this subject and the Reasons on which the most material of these Decisions are grounded.

When the delivery of a Claim has been prevented by ship wreck or distress at Sea, we have clearly considered these as unavoidable accidents and admitted the Excuse.

In respect to those particular Circumstances which may in like manner amount to an Excuse, we beg leave to represent to your Lordships that from the local information we have acquired of these Provinces, we are fully satisfied that the period allowed for lodging Claims under the former Act of Parliamt. was ill calculated to answer the purpose intended, and there were, as we believe, many Loyalists settled in places so remote from the principal Towns for parts of the year absolutely inaccessible, that the Knowledge of the Act could not possibly have reached them in Time—and in some places hardly before its Expiration.

(43).

It is on this account that we have thought the Excuse alledged of Ignorance of the former Act of Parliamt in many Instances ought to be allowed.

So far as relates on this Head to the New Claims from Per-

sons residing in this Province, we have found that the former Act of Parliamt was known here in October, 1783—and was published in the Halifax News Papers on the second of November following. We have therefore thought it right to Consider all Persons resident in Halifax, Shelburne, Anapolis or other principal Towns of this Province, or in places having an open Constant Communication with such Towns, as having had notice of the Act in time to have availed themselves of it, and we do not allow to persons so situated any benefit from their alledged Ignorance. But we find also that there are New Settlements in places so remote, so cut off from all intercourse with the principal Towns

(44).

that it was not possible for the Act of Parliament to come to the Knowledge of Persons there situated time enough to have given them an opportunity of transmitting their Claims to England—an opportunity which in this Province rarely occurs, and in some places not at all for many months of the Winter. We have therefore thought Persons so circumstanced entitled to Indulgence, and have admitted the Excuse from Ignorance of the Act.

We find in many Instances the neglect or inattention of an Agent assigned for a Reason for a Claim not having been formerly delivered, as to which our Rule has been when the Claimant has used all the diligence in his Power and there is not the least degree of blame or neglect imputable to him to suffer such excuse to prevail, and we have been induced to adopt this Rule from

Considering that, added to the various difficulties and distresses in which Loyalists were at that time involved, many of them had no friends who could assist in forwarding their Claims, the office of Agent was frequently declined and very few could be found to undertake it, so that the method adopted by Persons thus Circumstanced, tho' not attended with Success, was the most prudent that could have been expected and the choice they made of an Agent perhaps the only one in their Power.

When a Right to Property has descended to an Infant, and the Infant continued under age during the time prescribed by the Act, we have allowed this as a sufficient Excuse.

In a few Instances the Reason given has been—Confinement in Prison within the United States, on Charges grounded on the Parties Loyalty, such an Excuse we have readily admitted.

These in general have been the Cases to which we have thought the Indulgence of the Legislature might be extended, and have admitted Claims when these excuses have been assigned, subject however to further Enquiry on the Personal Examination of the Claimant as to the facts which Constitute the Excuse.

(45). The Cases to which we have held that the benefits of the Act could not be extended have been of the following Description:—

We have not to persons resident in this Province allowed the excuse of Ignorance of the Act of Parliament—unless with those

particular Exceptions before stated.

We have not allowed the plea of Inability from Poverty or Sickness, or of Ignorance in what manner to proceed.

We have not admitted Claims when we have been Convinced that the Claimant lost the advantage of the former Act by his own neglect or inattention.

We have not allowed a Wrong Interpretation of the Act as furnishing a sufficient excuse, such as that it extended to the Loss of Real Estates only, not Personal, which Reason has been assigned in many Instances.

(46). We have not allowed the excuse—very frequently offered founded on a misconception or misinformation respecting the former Act, such as that it required a personal attendance in England on the delivery of a Claim.

Our Decision on the Reception or Rejection of New Claims has been hitherto confined to those arising in this Province, Cape Breton, the Island of St. John, or those sent from the United States, the number of which is as follows, 642 presented, out of which number 199 have been rejected.

The number of New Claims which have been presented from New Brunswick amounts to 402, the number of those from Canada. 716. It will require more local knowledge of the different settlements in these two last Provinces and fuller Information on

many particulars than we at present possess before we can finally decide on the Admission or Rejection of these Claims.

We have used our utmost endeavour to make the Act of Parliament Public thro' the different Provinces with a view that the Parties interested might avail themselves of the Indulgence of the Legislature within the time prescribed, but we are sorry to say that end has not been Completely accomplished, for we have been informed by several Letters which we have received in the Course of the Winter from Brigadier General Hope, Lieutent Governor of Canada,—Extracts which we have annexed to this Report—that it was absolutely impossible to Communicate the Knowledge of the Act to the Remote parts of Canada so as to enable Persons residing there to transmit their Claims to us by the first of May.

(47).

These representations have induced us to recommend to General Hope that a proper Person should be appointed at Quebec to whom those Claims from the remote Parts of Canada which it was impossible to transmit to us in time might be delivered. We directed, however, that none should be received after the first of May, and that they should be forwarded to us with all possible Expedition after their delivery at Quebec.

In Consequence of our Recommendation, General Hope has appointed such Person and for such Purposes as we desired. But

as our present Power may not extend to the Examination of Claims so delivered from their not being delivered to us personally or at our office on or before the first of May, we earnestly recommend that a Clause be proposed in the next Act giving us authority for that purpose.

Your Lordships will also see that by a further extract from General Hope's Letters that he is of Opinion that unless the period is extended to the first of August, 1786, as to those Persons resident at Niagara and upwards the purpose of the Act would still be defeated.

Altho we are far from taking upon ourselves to decide whether this Indulgence should be granted or not, yet we think it our duty to say that if it is denied some meritorious Loyalists may still be deprived of the advantages intended for them by Government.

(48).

We likewise beg leave to annex to this Report an Extract of a Letter we have received from Lieutent Governor Patterson, of the Island of St. John, in the Gulf of St. Lawrence, and to add our opinion that some Loyalists in that Island may likewise suf-

fer should they not be favoured in the same manner as those settled in the back parts of Canada.

We have at the foot of this Schedule annexed a List of Such Persons as have Withdrawn their Claims, and the name of one Person whose Claim we have Considered as fraudulent and made with intent to obtain more than a just Compensation.

We have likewise added in the Schedule a State of the New Claims which have been presented to us under the last Act of Parliament.

Your Lordships will see that the Business in which we are engaged is very considerably increased by the admission of New Claims, but we venture to assure your Lordships that we shall endeavour by a Constant and Laborious attention on our part, and by every exertion in our power to expedite and accomplish the purposes intended by our Commissioner.

(49). We think it a duty incumbent upon us in Justice to the several Governors and officers in Command in these Provinces to assure your Lordships that we have received from them every mark of attention and every kind of Assistance which our Business required.

THOMAS DUNDAS.
J. PEMBERTON.

Officer of American Claims,
Halifax, Nova Scotia,
10th June, 1786.

Extract of Letters from Brigadier General Hope, Lieutenant Governor of Quebec, to the Commissioners of American Claims at Halifax, Nova Scotia.

Quebec, 29th January, 1786.

"It is utterly impracticable at this Season to convey to Niagara notice of your arrival or intended method of proceeding so as to have any reply in time to be transmitted to you by the period spe-

cified.

The principal Settlements are from Johnstown to Cataragui. Johnstown is about 100 miles from Montreal, Cataragui about 500.

Quebec, 18th April, 1786.

(50). You will next permit me to observe altho' I am perfectly sensible of the Justice of your Intentions and that in the Latitude given for the receival here of Claims until the 1st of May you have accommodated your proceeding for the benefit of Loyalists settled in the remote parts of the Province as far as the nature of your Appointment and the terms of the Act of Parliament will admit, yet from the situation and Circumstances of the Communication of this Country and more particularly so at (this) Season it will still be totally out of the power of those persons whose Relief you have principally consulted in authorizing the receival of Claims at this place till the 1st of May to profit these by within that time.

Being so thoroughly satisfied that your Intentions in this respect could not be answered in the way you propose, In the notice therefore which I thought proper to publish, together with yours on the Subject, Copy whereof I beg leave to enclose, I have taken upon myself to extend the period of receiving Claims from Persons in those situations to the first of August and I shall hope through your Sanction and support that means will be found to obtain the Examination and admission of Claims so received.

To answer the purposes in the receival of Claims here I have authorized Mr. Craigie my private Secretary and Commissary General to follow your Directions for whose punctual and ready Execution of such Instructions as you may find necessary to give on the subject I shall hold myself responsible.

Along with this Letter I transmit to your office a Packet containing sundry Claims received here after the departure of the former express, but before there was any signification of your last notice. They are, I believe, chiefly from Persons in some retired Quarters with which the Communication was at that time difficult and uncertain, or from Persons in Quebec and Montreal who had arrived from such places after the time of sending off the Express.

(51).

At the Council Chamber in the Castle of St. Lewis on Friday the 27th January, 1786,

Present: Frances Levesque, Edward Harrison, Adam Mabam, George Pownall, Jos. G. C. De Lery, Henry Caldwell, Frances Baby, Esquires.

The Council resuming the Consideration of the several Papers received by his Honor the Lieutenant Governor from the Commissioners at Halifax laid before them the 21st instant and seeing from the Situation and circumstances of the Loyalists who have

taken Refuge in this Province the impossibility of their repairing to Halifax to support the Claims they will have to make for their Losses, think it their Duty to request his Honor earnestly to recommend in his next Dispatches to the Commissioners their coming to this Province as soon as the Communication of the River St. Lawrence will admit to the end that the beneficent Intentions of Parliament respecting those worthy subjects should not be defeated, but have their full effect.

I Certify the above to be a true Copy of a Minute of Council held this day as entered on Record in my office. Witness my Hand the 27th day of January, 1786.

(52).

Signed J. WILLIAMS, C.E., Quebec.

Extracts of Letters from Lieutenant Governor Patterson, Charlton Island of St. John Gulf of St. Lawrence to the Commissioners of American Claims at Halifax, Nova Scotia.

Charlton, 25th January, 1786.

On the 22nd of last month I was honored with your Dispatch of the 17th November.

The lateness of its arrival rendered an earlier reply useless as there has since then been no possibility of sending to the Continent and tho' I purpose shortly to make an attempt to that effect,

yet it is far from being certain I shall be able to accomplish my design. As to New Claimants from this Quarter under the present Act they are totally excluded. It was a remarkably late arrival from the Continent that brought your Dispatches. The Communication shut up immediately after. Such a Consequence as this which I purpose to attempt cannot be depended on, tho' I have hitherto succeeded in the like, nor is it by any means certain that an express can reach Halifax before the 1st May, who leaves this after the Communication opens so far from being the case that I am certain it would not take place once in ten years.

(58).

The other settlements in the Gulf are if possible in a worse situation as I do suppose they are as yet Ignorant of the benevolent Intention of your Commission.

I shall therefore hope, as it must be the design of the Legislature to render equal justice to all, that you will have the goodness to represent this matter in its proper Light, and the necessity there is of a further prolongation of the Time for preferring New Claims, and in case you shall concur in this opinion it is needless to point out to Gentlemen of your Comprehension that the granting exactly of another year would not give the desired Relief as it is most reasonable to suppose the Countries I have mentioned would in that case be in 1787 exactly in their present Situation.

Charlton, 20th May, 1786.

The Season also has rendered it impossible for any New Claims to be given in to your office by the time limited. These were prevailing—Inducements for my wishing to be honored with your presence and for a prolongation of the time.

To the Right Honorable the Lords Commissioners of his Majesty's Treasury:—

THE SECOND REPORT OF., &c.

(54).

We did ourselves the Honor of informing your Lordships by our Report dated the 10th of June last, of the Progress we had then made in the Business of our Commission, of the Rules we had adopted, and the manner in which we meant our future proceedings should be regulated. We at the same time transmitted to your Lordships a Schedule Containing the Cases of 151 Claimants, the Whole Number who at that time had proved their Losses before us. We have since that period been Employed in Examining several Claims lodged under the Act of Parliament passed in 1783, as also a Considerable number of New ones arising Chiefly in this Province, which for the reasons before stated to your Lordships we have thought it right to admit.

Accompanying this Report we have the Honor of transmitting to your Lordships a Schedule Containing the Cases of 40 old Claimants and 64 New ones, the Whole Number that we have

had it in our power to examine since the date of our former Dispatches. We have in our Schedule particularly distinguished the Claims formerly lodged from those admitted under the Act of Parliamt. passed in 1785—and in respect to these later Claims it gives us pleasure to remark that out of 64, the Number already examined, 39 were Claims by Persons who have borne Arms or rendered services to Great Britain, and we beg leave further to add that as far as has fallen within our observation we have every reason for thinking that many of the Persons of this Description are now becoming very good and industrious settlers. It will we presume give no small Degree of Satisfaction to Parliamt to find that their Generosity in these Instances extends to Persons whose former Zeal and Activity might well entitle them to Extraordinary Favour, and who show themselves by their present Conduct likely to make the best use of the Bounty they may receive.

(56).

We stated to your Lordships in our former Report the various difficulties which prevented the personal attendance of sundry Claimants not only from the other Provinces, but even from the distant parts of this. In order to obviate some of those difficulties we have in the course of this Summer visited Shelburne and we propose travelling thro' the Country by Land on our way to New Brunswick that we may by these means have an opportunity of hearing several Meritorious Persons who might otherwise

be prevented by Age or Infirmary from attending us.

We have Examined the Cases of some few Claimants from Canada, New Brunswick and the Bahama Islands, but in general our Enquiries hitherto have been Confined to Persons residing in Nova Scotia, and except the Cases of some few Claimants who may attend us in our Journey thro' the Country and others whose Situation near the Bay of Fundy makes it more Convenient for them to visit us in the City of St. John, We have in great measure finished the Business of this Province, and are preparing with all Expedition to proceed to New Brunswick.

(56).

As the Loyalists settled in New Brunswick are very numerous, forming as we understand the principal Part of the Inhabitants of that Province—We have every reason to expect the number of Persons whose Claims we shall there have to examine will be very Considerable, and we think our Enquiries there cannot be Concluded in less than seven or eight months, so soon as that Business is ended and with all the expedition in our Power we shall proceed to Canada.

We herewith transmit to your Lordships additional Lists of Persons whose Losses have been proved to our Satisfaction classed for Compensation in the same manner as those Lists which accompanied our first Report.

It gave us great pleasure to find that Parliamt had granted

during the last Session a sum for partial Compensation to the American Loyalists in Consequence of the Commissions' Report, and we beg leave to repeat to your Lordships our firm Persuasion

that the timely Assistance will not only be of the greatest Service to the Claimants themselves but is likely in its Consequences most essentially to promote the Prosperity of these Colonies.

THOMAS DUNDAS.
J. PEMBERTON.

Office of American Claims,
Halifax, Nova Scotia,
September 30th, 1786.

(57). *To the Right Honorable the Lords Commissioners of his Majesty Treasury:—*

THE THIRD REPORT OF, &c.

We did ourselves the Honor of informing your Lordships by our Second Report bearing date the 30th September, 1786, of our Intention to leave Halifax and to proceed to the further Execution of our Commission to the Province of New Brunswick. We have now to add that according to the Plan we had proposed we travelled thro' Neva Scotia by Land and by that means gave an opportunity to several Persons to have their Claims examined which benefit they otherwise must have lost.

Immediately after our arrival in this Province in October last we proceeded in our Enquiry with the utmost expedition in

our Power, and arranged our Business in such a manner as on full Consideration best adapted to the general Convenience of the Persons Concerned

We have since that Time Continued our Examinations of their Claims which were lodged under the Act passed in 1783 and have heard and decided 110 cases of that Description which with our opinion as to the Terms allowable to each Claimant are inserted in the Schedule accompanying the Report.

(58). We have also proceeded in our examination of New Claims arising Chiefly in this Province and lodged under the Act passed in 1785, and in this Branch of our Enquiry we have again met with those Difficulties which we formerly stated to your Lordships in determining what Persons should be admitted to this Benefit and who should be Excluded.

In general we have pursued those Rules which we stated to your Lordships in our first Report, dated 10th June, 1786, but as our Ground of Decision under which a Considerable number of Claims have been admitted arises from the Situation of this Country and depends on local Circumstances we shall beg leave to explain to your Lordships more fully the Reasons on which that Decision has been adopted.

A very Considerable number of Claimants who came to this Province in the Summer 1783, came from New York before the Act of Parliamnt in favour of the Loyalists could be known there.

On their arrival many of them did not Continue in this City when the principal Settlement was then forming, but went up the

River St. John and settled in the interior or remote parts of the Country, dispersed in different places as they had an opportunity of procuring Lands. In this Situation they Continued during the ensuing Winter, some more quitting their Homes, others only occasionally and for a Short Time. During this period the Communication between the different parts of this Province was very uncertain and difficult and particularly about the Time when the last opportunity offered of sending to England from this Province All intercourse with the interior Parts of the Country was then absolutely impracticable. We have therefore thought it not unreasonable to extend the Benefit of the Act to Persons so situated on a persuasion that in many Instances they had no possible means of obtaining Knowledge of the Act, and that in a still greater number of Cases where the Act was in some degree Known. they had not an opportunity of availing themselves of it, and transmitting their Claims in time, and therefore when either of the above Grounds of Excuse has been fully proved to us on oath, we have thought such Claims ought to be admitted.

(59).

But we have not extended this Kind of Indulgence to Persons who, during the Winter, or any part of the Winter resided in this Town, or within the Neighbourhood as within those Limits

we are satisfied the Act was in general Known, and that there were opportunities for the Loyalists to have sent their Claims to England, which opportunities if lost, were lost thro' their own Neglect.

Though the number of Persons whose Claims have been admitted under this Rule of Decision is Considerable, yet the sum allowed to each of them is in general trifling—and we have the satisfaction to think it will be received by Persons the greater part of whom have risked their lives in support of the Cause to which they adhered, and from whose Continued and prosperous Industry the greatest advantages are likely to be derived to this Province.

Of the New Claims which have been admitted we have examined since our last Report 239. Which with the sums allowed in each are included in the Schedule hereunto annexed, distinct from the Claimants under the former Act.

(60).

We have likewise transmitted to your Lordships Lists of those Persons who have proved their Losses to our Satisfaction Classed for Compensation in the same manner as we have before done in our former Reports.

We beg to express our Earnest Wishes to your Lordships that some Compensation may be allowed on our Report as soon as possible as we are satisfied such Relief would at this Time be of great general advantage and the situation of many Individuals we believe to be so distressed as to require immediate assistance.

Some few Claims arising in this Province as well as in Nova Scotia may still remain unheard, but in these Instances we incline to think the Parties have left the Country or have abandoned their Claims as being too trifling to pursue, or from a Con-

sciousness that they Could not be supported; of this we can, we think Confidentially assure your Lordships, that no Claimants resident in this or the neighbouring Provinces can reasonably or with Truth Complain that they have not had an opportunity of attending us and having their Cases examined since our arrival in America.

(61).

We beg leave to inform your Lordships that we have found the Loyalists of this Province impressed with the deepest sense of Gratitude to His Majesty and the British Parliament for the attention shown to their Situation in appointing a Commission to be executed abroad, and we perceive the most sanguine expectation universally prevailing, that this Instance of National Liberality to Individuals will be attended with general Advantage to their improving Settlements, and we are, as we presume, the better Warranted in stating this Information to your Lordships as we have found these Sentiments publicly and explicitly declared by the Lieutenant Governor, His Council and the House of Assembly.

Having now in a great measure finished the Business of this Province we are preparing with all expedition to proceed to Quebec.

THOMAS DUNDAS.
J. PEMBERTON.

Office of American Claims,
City of St. John, New Brunswick,
26th March, 1787.

To the Right Honorable the Lords Commissioners of his Majesty's Treasury:

THE FOURTH REPORT OF, &c.

We did ourselves the Honor of informing your Lordships by our Report dated 26th March, 1787, how far we had at that time proceeded in the Execution of our Commission within the Province of New Brunswick, the number of Claims which we afterwards heard amounted to 18.

(62).

Having thus as far as was in our Power Concluded our Business in New Brunswick we proceeded in His Majesty's Ship *Thisbe* for the Province of Canada as early in the Spring as the Navigation was practicable and arrived at Quebec on the 11th of May last when we immediately entered on the Business of our Commission.

On the first Commencement of our Enquires it became necessary to determine on the advisability of the several Claims presented under the Act passed in 1785, amounting in number to 716 which had been sent to us from this Province during our residence at Halifax and in doing this we adopted in general the same principles and proceeded on the same Rules as were formerly stated to your Lordships in our Report dated 10th June, 1786. But as the Admission or Rejection of a Considerable number of Claims depended much on local Circumstances—on which

account as we formerly informed your Lordships we had found it necessary to delay our Determination respecting such Claims until on our arrival in this Country we had fully informed ourselves of the situation of the different Places at which the several Claimants resided, and the opportunities they had of sending their Claims to England in 1783.—We shall now endeavour to explain to your Lordships the principal Reasons which have weighed with us as on this very material Head of Decision.

We find on Enquiry that the Act of Parliamnt passed in the year 1783 in favour of the Loyalists was first printed in the Quebec Gazette on the 23rd of October in that year. We Consider this as the period when authentic Notice was first given of the Act in this Province. The time which the Loyalists had to entitle themselves to the benefit of the Act by transmitting their Claims home was very short. There was no direct and immediate Conveyance to England after the 16th November when the last ship sailed from Quebec; the only mode of Conveyance after that time was thro' the States by the way of New York, but as that mode of Conveyance was not so well regulated from all the different Ports of this Province as it is at present and was besides particularly uncertain and precarious at that time of the year, viz., from the 16th of November to the end of January following, within which period the Claims ought to have been forwarded so as to

(63).

have any chance of arriving in time, these Considerations have induced us not to lay any great stress on this Circumstance of the possibility of a Conveyance thro' the States in determining what Claims we should or should not admit, and this we have been the readier to do as we are satisfied that almost the only Persons who could availed themselves of this opportunity and who consequently would in our Judgment have suffered from their neglect of it were those resident at or near Quebec or Montreal, and it would have been totally useless to have taken the Point into Consideration in their Cases as we rejected their Claims on another Reason, viz., that the Parties neglected a better and more immediate opportunity of transmitting them directly to England by the Ships that sailed from this Country in the Fall of the year 1783.

(64).

It has then upon the whole appeared to us that the only persons who could gain Knowledge of the Act in time and had it in their power to avail themselves of the short opportunity that offered of transmitting their Claims to England were those then resident at or near Quebec or Montreal, and when Persons so situated neglected to avail themselves of that Advantage we have Considered their subsequent Claims as inadmissable; But to those Persons settled beyond those Boundaries we have thought our-

selves Authorized to extend the Privilege of the Act passed in 1785, indeed as to the far greater part of them, those who resided in the settlements remote from Quebec or in the upper parts of the Country or who were on Duty at the different Posts. there cannot be a doubt entertained but that they were from their situation utterly incapable of availing themselves of the former Act.

The schedule accompanying this report contains the cases of 77 old and 300 New Claimants distinctly and separately reported with the sum allowed to each.

(65). We have likewise transmitted to your Lordships Lists of those Persons who have proved their Losses to our Satisfaction, Classed for Compensation in the same manner as we have before done in our former Report.

We take the Liberty as we did in the Case of those Loyalists who reside in the two other Provinces of expressing our most earnest wish that the Persons entitled to an Allowance under our present Report may receive a speedy Compensation, as we are satisfied that a very deserving set of men most of whom are at present in necessitous and distressful Circumstances—Will derive the most reasonable Relief from such Assistance.

THOMAS DUNDAS.
J. PEMBERTON.

Office of American Claims,
Montreal, 24th Jany., 1788.

To the Right Honble the Lords Commissioners of His Majesty's Treasury:—

THE FIFTH REPORT OF, &c.

(66). We had the honor to inform your Lordships dated 24th January last of the progress we had then made in the Execution of our Commission within this Province, since which time we have heard and examined the Cases of many other Claimants—Inhabitants of this Country which with some formerly heard amount in number to 356, the names of which Claimants with the sum allowed to each are included in the Schedule accompanying this Report; but as some particular Circumstances attend many of the Cases included in this Report, we think it necessary to state to your Lordships at large the opinion which we have formed on some of them, and the observations too, that occur to us with the request we have to make to your Lordships on that Head.

The Persons thus particularly Circumstanced are of three Descriptions. In the first place those who held Property in the State of Vermont, as to whom an opinion long prevailed which was adopted by the Board at home and reported to your Lordships that there had been no Instance of Confiscation of Real or Personal Property within the State of Vermont on account of the owners Loyalty. This opinion we are inclined to think from the evidence that has appeared in many Cases before us is

not invariably true. We have received many Certificates of the Confiscation and Sale of Lands within that State on account of the Parties Loyalty and when such Confiscation has not taken place, we believe it has been because the Partys Title to the Lands in Question was deny'd by the State as has been generally the Case of Lands Claimed Solely under Grants from the New York

Government, and when no Title was conceived to exist Confiscation was held unnecessary.

In such Cases however of Loss of Real Estate which have come before us accompanied with Certificates of Confiscation we have thought it Right to make the Party Compensation for his Losses, tho' from various Circumstances attending the Real Property of that Country, the value at which we have estimated it has not been Considerable. (67).

In regard to Personal Property possessed in that State we are satisfied by Evidence in many Cases that it has been Confiscated or Lost merely on account of the Possessors Loyalty, and we have therefore considered this a Loss Entitled to Compensation.

As to the other Classes of Persons whose particular Situation requires as we think to be stated they are those who sent New Claims to us after our arrival in Halifax but which did not arrive at our office till after the 1st May, 1786. When the time expired for receiving them. In our first Report we stated to

your Lordships the apprehensions we had from the Accounts transmitted to us that it would be impossible for the Claimants resident in the different Parts of Canada to transmit their Claims to Halifax within the time limited by the Act, and we had therefore appointed an Agent at Quebec to receive such Claims with directions not to receive any after the first of May, 1786.

Claims were lodged in time with our Agent specially appointed by us. We hope your Lordships will have no difficulty in Considering this the same as if they had been received personally by us or at our Office. (68).

In the same Report we also stated to your Lordships a request from Lieutenant Governor Hope of extending the time still farther, namely to the first of August, in favour of those Persons resident in the still more distant and remote parts of the Province whose Claims could not arrive even at Quebec before that time. Convinced of the Reasonableness of this Request and the Truth of the Facts in which it was grounded we have examined several Claims of this Kind which were lodged on a public Notice from the Lieutenant Governor at the Secretary's office at Quebec after the 1st of May, and we hope the Reasons which prevailed with us to examine these Cases will have sufficient Weight with your Lordships to Approve and Confirm what we have done.

There still remain some few Cases upon which for want of necessary Proofs and other unavoidable Circumstances we have not been able to come to a final Determination, but we hope soon to report to your Lordships upon these few remaining Cases.

We herewith transmit to your Lordships Lists of those Persons who have proved their Losses to our Satisfaction, Classed for Compensation in the same manner as we have before done in our former Reports. (69).

THOMAS DUNDAS.
J. PEMBERTON.

Office of American Claims,
Montreal, 5th June, 1788.

To the Right Honble the Lords Commissioners of His Majesty's Treasury:—

THE SIXTH REPORT OF, &c.

We have had the Honor of informing your Lordships by our former Reports of the progress we from time to time made in the Execution of our Commission abroad and in our last Report dated 5th June, 1788, we gave your Lordships an Account of a Certain number of Claims heard by us during our Residence in Canada which brought our Business in America to a Conclusion. This being the Case, and the object of our Commission being thus

attained, we left the Province of Quebec and returned to England.

(70). It may not be improper at this Close of the Business in America, to observe, that from various Notices which we caused to be given both publicly and to Individuals, from the length of time during which we Continued, and the manner in which we fixed our Residence in each Province, we are satisfied that every Claimant resident within His Majesty's Dominions who had a right to be heard—either from his Claim having been lodged under the Act of 1783, or from its having been admitted by us under the Act of 1783—had an opportunity of being heard and that this opportunity if lost was lost by his own Neglect.

We also informed your Lordships in our last Report that there were several cases in part heard which remained undetermined. These Cases we have reconsidered since our return to England. In some we have been furnished with additional satisfactory Information, in others tho' the Information is slight we have been able to collect sufficient Materials on which to form our Decision. Some few only have been disallowed from a total failure of Evidence to support them—but they have been all finally settled & determined.

We have also since our Return been Employed in taking a Careful Review of the whole of our Proceedings. In doing this

we have made several alterations which Consist Chiefly in Additions to the sums before allowed, and these we have made in Cases where a former Insufficiency or total Defect of Evidence has been supplied and more particularly by relaxing from a Rule formerly adopted respecting Purchases made under particular Circumstances during the Troubles, which as well as the Propriety of relaxing from it having been fully stated by the Board at Home with whose Opinion we Concur, need not as we presume be repeated.

(71). We beg leave further to state to your Lordships that the names of those Persons with the sum due to each whose Claims we have determined since our last Report, likewise the sums due to Complete Payment in full to Persons who had received Compensation in part and the additional sums which we have seen Reason to allow on Revision are all Contained in the Books or Lists for Compensation transmitted to your Lordships. The only Persons whose Claims we have examined and whose Losses we have liquidated, whose Names are not included in any such Lists

are those whom we distinguished under the Title of Settled Inhabitants of the United States—being doubtful what might be the Determination of Governemt respecting Persons of this Description we have proceeded no further than to examine their respective Claims and to make an Estimate of their Losses.

The number of Persons thus examined by us in America amounts to 25—Whose Names with the sums allowed to each will be added to a List of Persons of the like Description who have been heard by the Board at home, and in this manner they will be all jointly submitted to future Consideration.

We have likewise added the names of those Persons to whom we have allowed for Professional Losses to the List of Persons of the same Description heard by the Board at home which has been transmitted to your Lordships.

The Business of our Commission being now brought almost to a Conclusion we have drawn up a Statemnt of the Whole which we shall annex to this Report in order to give your Lordships at once a full and distinct view of all our proceedings in America, in the Execution of these Powers with which we have been intrusted.

(72).

But as it will appear from the Annexed Statement that the number of Claims lodged in our office under the Act of 1785 does greatly exceed the number that has been brought to a hearing, it may be proper to account for this Circumstance and to explain the Causes from which it has proceeded.

In the first Place in this number of unheard Claims are included those which at first were only deferred for want of Information on which to form our Judgement respecting their ad-

missibility and which have Contained in the same state, the necessary Evidence required by us not having been afterwards supplied.

To these may be added a Certain Number of Claims which have been admitted by us on which the Parties never appeared for an Exam'nation altho' if resident within His Majesty's Dominions they all as we believe received our Summons for their Attendance.

But the far greater part of the Claims thus unheard Consists of those which we have held inadmissable under the Act of 1785—the Parties not only not having proved their utter Incapacity to have lodged their Claims under the Act of 1783, but it having on the Contrary clearly appeared that they were so situated as to have it in their Power to have transmitted their Claims to England within the limited Time.

(78).

To these may be added a Number of Claims to which appeared on perusal to have been delivered for Losses sustained in Nova Scotia, New Brunswick and Canada. For as we did not Consider our Enquiry to Extend to Losses sustained beyond the Limits of the United States we of course did not proceed to the Examination of those Claims.

From all those various Causes it has happened that the number of Claims unheard has become altogether so Considerable.

We shall now beg leave to refer your Lordships to the Statement itself, having as we presume sufficiently accounted for that part of it respecting unheard Claimants which appeared to us to require a more full and particular Explanation.

THOMAS DUNDA^s.

J. PEMBERTON.

(74). Office of American Claims,
Lincoln Inn Fields, May, 1789.

FIRST GENERAL STATEMENT OF CLAIMS MADE AND LOSSES LIQUIDATED OF AMERICAN LOYALISTS.

LOSS OF PROPERTY.

Claims under the Act of 1783 and 1785.

	No. of Claims.	Amount of Claims.	Losses Allowed.
1. Loyalists who have rendered services to Great Britain.....	74		£ 99,765 7 6
2. Loyalists who bore arms in the service of Great Britain.....	857		125,146 0 0
3. Loyalists zealous and uniform.....	293		88,676 14 0
(75). 4. Loyalist British Subjects resident in Great Britain.....	1		700 0 0
5. Loyalists who took oaths to the American States, but afterwards joined the British.....	12		1,635 0 0
6. Loyalists who bore arms for the American States but afterwards joined the British.....	7		4,484 15 0
7. Loyalists sustaining losses under the Prohibitory Act.....	3		1,554 0 0
	1,247	£919,322 9 5	£321,961 16 6
8. Loyal British Proprietors.....			
9. Loyalists now subjects or settled inhabitants of the United States, some of whom are persons of great merit and have met with peculiar hardships.....	25	55,988 3 7	14,791 6 0
Claims disallowed { 1 disallowed for want of proof of Loyalty.....	3	1,704 4 2	
10. and { 2 do for want of satisfactory proof of losses.....	109	78,478 17 3	
Withdrawn. { 3 being fraudulent.....	1	1,513 0 0	
{ 4 for debts only.....	3		
{ 5 withdrawn.....	13	7,042 17 2	
(76). 11. Loyal British subjects who appear to have relief provided for them by the Treaty of Peace, but state the utter impossibility of procuring it. N. B.—The amount of the claim in these cases is included in other classes.....			
	1,401	1,064,039 11 7	336,753 2 6
12. Claims presented under the act of 1783, carried out by or transmitted to the Commissions in America and not prosecuted.....	99	£71,134 0 3	

STATE OF THE ENQUIRY OF THE COMMISSIONS OF AMERICAN CLAIMS WHO WERE
DIRECTED BY ACT OF PARLIAMENT TO REPAIR TO NORTH AMERICA.

	Claims lodged.	Amount.	Claims unheard.	Number examined.	Property claimed.	Losses found.
Claims under the Act of 1783.....				432	675,004 15 8	212,146 2 6
Claims under the Act of 1785.....	1,799	707,346 1 0	830	969	389,034 15 11	124,607 0 0
Total.....	1,799	707,346 1 0	830	1,401	1,064,039 11 7	336,753 2 6

(77).

*To the Right Honble the Lords Commissioners of His Majesty's
Treasury:—*

The Report of the Commissioners appointed to Enquire into the Losses sustained by many of His Majesty's Loyal Subjects who have presented Memorials and Claims to the Commissioners of the Treasury for the said Losses—previous to the third day of June, 1788—Either by furnishing Provisions or other necessary Articles for the Service of His Majesty's Navy and Army in America during the late War, or by having their Property used, seized or destroyed for carrying on the Public Service there, and for which they have hitherto received no Compensation.

(78).

In pursuance of the Powers with which we were invested by an Act of Parliament passed in the 28th year of the Reign of His present Majesty to Enquire into Losses particularly described in the above Preamble, and in obedience to the directions of the said Act, requiring us to give an account of our Proceedings in Writing to the Lords Commissioners of His Majesty's Treasury, and to His Majesty's Principal Secretaries of State for the time being, we have the Honor to Report.

That upon the Memorials and Claims which had been presented to your Lordships previous to the 3rd day of June, 1788, being transmitted to us, We immediately proceeded to the Examination of them taking such measures as were most Conducive to Dispatch.

The number of Claims before us became very Considerably Increased by the addition of those of a like nature that had been, previously presented to the Commissioners in Britain and in America under former Acts, which Claims being Considered as Demands against Government and not as Losses in Consequence of Loyalty remained unexamined.

As it was not in our Power to get through the Enquiry during the Continuance of the Act by which we were first appointed and particularly as many of the Claims that had been entered into were necessarily left open for further Evidence we judged

(79).

it more Expedient to Keep such Report as we might then have made, than to offer one incomplete to your Lordships.

The duration of our Powers being extended by the last Act we have been enabled to enquire into and determine upon all Cases brought forward to this date.

Some four names however still remain upon the List first transmitted, but after the publick and direct Notices which have given there is reason to Conclude that the Parties of their Re-

presentatives have been either wilfully negligent, unable to prove, or disinclined to appear in support of their Demands.

(80). There also remain many articles of Claim for supplies furnished to the Navy and Army in America extracted from the accounts of Losses formerly presented to the Commissioners which were not Enquired into for the Reasons before mentioned. These are individually of small amount, the proofs already adduced are not sufficient to act upon and no further Evidence has been offered; besides which the charges for the most part are such as could not in all probability have been substantiated to effect.

Throughout the whole of our Enquiry we have endeavoured to discriminate between Demands for articles applicable to the Wants of the Navy and Army and such as may have been used or seized for Carrying on the publick Service, from those not applicable to such wants, and from those by which the Public service could not be benefitted. In like manner we have distinguished between Property destroyed by order and for the Convenience or safety of the King's Troops from destruction indiscriminate and unwarranted, which can only be attributed to the unavoidable Incidents of War.

We must also observe that in the Investigation of Facts at

a time so distant and of Transactions during the active operations of Troops when Receipts for supplies furnished, or taken, may not have been given with the Precision they ought, and sometimes not all. We have studiously formed our Judgement upon the merits, and a due Consideration of all the Circumstances of each Case without exercising the strictest Rigor upon the Evidence produced, or relaxing unguardedly from the Caution due to the Interest of the Publick.

(81). In Justice to the Claimants to whom Compensation is recommended, it is incumbent upon us to observe, that the greatest Disproportion between the sum Claimed, and the sum admitted, is mostly to be attributed to the Discriminations we have made of Losses applicable and unapplicable to the wants of the Navy and Army, and of those by which the Public Service could or could not have been promoted. Other Causes of this Disproportion arises from the misapprehension of many with respect to the Nature of Losses to which the Act of Parliament extended and from several Claims having been presented by Agents in the name of Persons who have given no proof of Loyalty at any period, or who, by remaining Citizens of the United States of America, from the acknowledgment of their Independence to the present

Time, have not been Considered as His Majesty's Loyal Subjects from whom or in whose Behalf alone the words of the Act imply that the Memorials and Claims lodged at the Treasury had been presented.

The Statement hereunto annexed Comprize the result of our whole Enquiry and will also show the number of Claims remaining unexamined for the Reasons specified, viz:—

Amount of Sums Claimed and Admitted.

No. 1.

Claims transmitted from the Treasury to which the Parties No. 2. have not appeared.

The number of Claims presented to the Commissioners and not No. 3. Enquired into either by reason of the Parties not appearing, or, if (82). the Evidence formerly produced not being sufficient to act upon.

How far we have succeeded in our Endeavours to fulfil the gracious Instructions of Parliamnt will best appear by a Reference to our Proceedings Contained in Books that will be Completed and transmitted to the Treasury as soon as possible.

THOMAS DUNDAS.

J. PEMBERTON.

R. MACKENZIE.

American Office,
25th March, 1790.

No. 1.

Amount of Sums Claimed and Admitted.

No. of Claims examined.	Total sum claimed.	Total sum admitted.
216	£305,725 6 4	£66,124 14 11

No. 2.

Claims transmitted from the Treasury to which the Parties have not appeared.

Names.	Observations.
Phyle & Armstrong.....	{ Messrs. Champion and Dickerson, who appear by the Memorial to have lodged the claim, have denied any knowledge of or connection with the claimants.
John Van Boskirk and other proprietors of Bergen Neck.....	
Lawrence Powell.....	{ Mr. Van Schaack, who lodged the claim, has been repeatedly summoned to attend.
	{ John Rolph, the Attorney, has been summoned at various times, but never attended.

(83).

No. 3.

Number of Claims presented to the Commissioners and not Enquired into either by Reason of the Parties not appearing or of the Evidence formerly produced not being sufficient to act upon—78.

American Office,
25th March, 1790.

THOMAS DUNDAS.
J. PEMBERTON.
ROBERT MACKENZIE.

American Office,
30th March, 1790.

SIR,—

(84). We request you will annex the Enclosed Papers No. 1, 2 and 3 to our Report transmitted to their Lordships on the 27th inst. in place of those then sent. They are in Substance precisely the same, but Convey at the Head of each a fuller Description of the matter reported.

We are, Sir, Yours &c.,
THOMAS DUNDAS.
J. PEMBERTON.
ROBERT MACKENZIE.

GEORGE ROSE, Esq., &c., &c., &c.

No. 1.

STATEMENT

Of the number of Claims Examined, of the Total Sum Claimed, and of the Total Sum Admitted by the Commissioners appointed to Enquire into the Losses sustained by His Majesty's Loyal Subjects Either by furnishing Provisions or other necessary Articles for the Service of His Majesty's Navy or Army in America during the late War, or by having their Property used, seized or destroyed, for Carrying on the Public Service there, &c.

No. of Claims examined.	Total sum claimed.	Total sum admitted.
(85). 216	£305,725 6 4	£66,124 14 11

TOTAL SUM ADMITTED.

Sixty Six Thousand, One hundred and Twenty four Pounds, Fourteen Shillings and Eleven Pence.

American Office,
30th March, 1790.

THOMAS DUNDAS.
J. PEMBERTON.
RT. MACKENZIE.

No. 2.

REPORT

Of Claims transmitted from the Treasury for Supplies furnished to the Navy or Army in America, or for Property used, seized or destroyed for carrying on the Publick Service there, to which the Parties have not appeared.

Names.	Observations.
Phyle & Armstrong.....	{ Messrs. Champion and Dickerson, who appear by the Memorial to have lodged the Claim, have denied any knowledge of or connection with the claimants.
John Van Boskirk and other proprietors of Bergen Neck.....	{ Mr. Van Schaack, who lodged the claim, has been repeatedly summoned to attend.
Lawrence Powell.....	{ John Rolph, the Attorney, has been summoned at various times, but never attended.

(86).

THOMAS DUNDAS.
J. PEMBERTON.
ROBERT MACKENZIE.

American Office,
30th March, 1790.

No. 3.

REPORT

Of the number of Claims for supplies furnished to the Navy or Army in America or for Property used, seized or destroyed for Carrying on the Publick Service there, which have not been Enquired into, either by Reason of the Parties not appearing or of the Evidence formerly produced not being sufficient to act upon.

78

THOMAS DUNDAS.
J. PEMBERTON.
ROBERT MACKENZIE.

American Office,
30th March, 1790.

STATEMENT

(87).

Presented to the House of Commons 23rd April and a Copy sent to the Treasury same day, of the Claims Examined by the Commissioners appointed to Enquire into the Losses sustained by His Majesty's Loyal Subjects, Either by furnishing Provisions or

other Necessary Articles for the Service of His Majesty's Navy or Army in America during the late War, or by having their Property used, seized or destroyed for Carrying on the Publick Service, &c.

Pursuant to an Order of the Honorable House of Commons dated 22nd April, 1790.

No. of Claims examined.	Total sum claimed.	Total sum admitted.
216	£305,725 6 4	£66,124 14 11

Signed,

THOMAS DUNDAS.
J. PEMBERTON.
ROBERT MACKENZIE.

American Office,
23rd April, 1790.

(88).

NOTE.

Cadleton Island, p. 23, evidently ought to be Carleton Island.

69 District, p. 168, l. 14, should be, 96 District.

Oswargatche, pp. 388, 389, 390, read Oswaigatache.

Van Matu, p. 610, read Van Mater.

Another Graham, p. 678, l. 3, read Arthur Graham.

Christian Sarg, p. 687, read Christian Sing.

David Olden, p. 725, read David Ogden.

Gen. Wheeler, p. 907, read George Wheeler.

J. Gust Hope (4) p. 957, Evidently Brig. Genl. Hope is referred to.

Schennerhorn, p. 1268, read, Schermerhorn.

Alumford, p. 1300, read Mumford.

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REPORT
OF
Ontario Commission on
Railway Taxation
1905

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*To His Honour WILLIAM MORTIMER CLARK, L.L.D.,
Lieutenant-Governor of the Province of Ontario, etc., etc., etc.*

MAY IT PLEASE YOUR HONOUR:—

I beg to submit the accompanying Report of the Commissioners appointed to inquire into and report upon the various phases of railway legislation in force in the United States affecting the taxation of railways, and as directed by your Honour's Commission dated the 20th day of May, 1904.

I have the honour to be,
Your most obedient servant,

H. J. PETTYPIECE,
Chairman.

TORONTO, April 1st, 1905.

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Report on Railway Taxation.

In pursuance of the duties entrusted to us, as a Commission on Railway Taxation, we have sought to obtain information on the subject from all available sources. Since, outside of Canada, Britain and the United States are the two chief countries in which railroads are owned and operated as private enterprises, we naturally turned to them as sources of the most valuable information. The American conditions, however, are most nearly similar to our own. In consequence of their numerous experiments, their constitutional variations and the different lines of their past experiences, no two States of the American Union have as yet quite reached the same practical conclusions. The United States, therefore, affords a uniquely instructive field for the practical study of taxation, as of many other economic and constitutional problems.

In considering the States to be visited, we selected those which were among the most typical and important in themselves, which were most likely to be instructive for Ontario, and in which our Canadian railway systems owned or controlled more or less important sections, or with whose lines they were most intimately connected. We, therefore, visited the following States: Michigan, Indiana, Illinois, Wisconsin, Minnesota, Maine, Massachusetts, New York, Pennsylvania and New Jersey. We interviewed various Boards of Assessment or Taxation, and particularly those officials in each State whose duties required them to deal more or less constantly with the taxation of railways and similar corporations. We were everywhere treated with the utmost kindness and courtesy, while in most cases unusual pains were taken and facilities granted to put us in possession of all possible information, not only upon the subject of railway taxation, but upon all the other varied phases of taxation with which it was associated. From official sources we also obtained much information as to the various methods of controlling rates and otherwise regulating the business of railways and other corporations. We were furnished in every State with all available laws, reports and statistics on the subject, including several quite rare reports. The information obtained from our interviews with the State officials was characterized alike by modesty and frankness, in commendation of the merits, and admission of the defects of their respective systems of taxation. In all cases these interviews afforded indispensable light upon the details of the actual working of the various State systems.

In order that we might have the benefit of viewing the subject from all points of view, we visited the chief northern cities, and interviewed those representatives of leading railways and other corporations who were understood to have most carefully studied the subject of taxation. At their hands also we received the most courteous treatment and much valuable information, given frankly and freely, the more so, in some cases, that it was not intended for specific quotation.

We also took advantage of every opportunity to discuss the subject with professors of the leading universities who are specialists in taxation or other phases of public finance. At Washington, we visited the headquarters of the Interstate Commerce Commission and obtained much information of a

special character dealing with railway returns and the forms prescribed for their arrangement and collection.

We also interviewed several journalists and others who had devoted special attention to such subjects as taxation, corporation finance, or railroad administration. In all cases we were treated with patience and generosity, and furnished with all possible information, oral and printed. We have thus been enabled to view the subject of railway taxation from many sides and in various settings, and if we have not been able to do justice to the subject the fault is certainly our own.

In the main body of our report we have sought to place before the members of the Legislature and the general public of Ontario, an adequate and yet not too voluminous summary of the evidence which we have collected. We have attempted to give, as far as possible in the words of the original reports, laws and interviews, a survey of the system of taxation, as applied to railways and other transportation and transmission companies, in each State, and of the efforts which have been made, in recent years at least, to alter and amend the various systems.

In presenting a summary of the British system, we have availed ourselves more especially of the exhaustive and voluminous reports of the Royal Commission on Local Taxation, recently completed.

We have added also a survey of the taxation of railways in the various Provinces of the Dominion.

We have been indebted, for valuable assistance, to such a large number of persons that it is impossible to acknowledge our obligations in detail. We must content ourselves with a slight reference to the very efficient and painstaking services of the Secretary of the Commission, Mr. W. B. Wilkinson, who, in addition to contributing valuable elements to our discussions, undertook the greater part of the work of preparing our itinerary, arranging interviews and procuring documents and materials.

The question as to the most suitable method for the taxation of railways is simply a section, though in Canada to-day the most important section, of the general problem as to the taxation of economic corporations. The problem of the taxation of corporations is a comparatively new one in Canada, but it is certain to continue to enlarge in importance and complexity, until it far overshadows all other aspects of direct taxation.

A glance over the pages of the official gazettes alike of the Dominion and of the several Provinces will indicate the astonishing growth of corporate enterprise in Canada within the past few years. In this respect we find ourselves following in the wake of the development which has been going on for a considerable period in the United States, and which is still far from showing any sign of abatement. Turning to the older countries of Europe, we observe that, notwithstanding long centuries of previous economic development, they, too, are following the Anglo-Saxon world, in the creation and use of these newer economic organs, quite as eagerly as the younger countries just rising to self-conscious nationality.

On every hand we find corporate enterprise more and more extensively covering at once the older economic fields and the newer enterprises of production and service. In Canada we have every reason to expect that in time the greater part of the capital of the country will take the form of corporate property, and that the individual citizens will hold an ever-increasing part of their wealth in the shape of corporate securities, representing either shares in enterprises, or loans advanced to support or extend their business.

Inasmuch, then, as the taxes which are required for the enlarging needs of the public service must be derived from the general wealth of the community, they must be levied in increasing measure upon a constantly expanding range of corporate property or income. For this reason, the problem of corporate taxation has come to represent, if not for the present yet at least for the immediate future, the most important feature of direct taxation. The proper solution of this problem is, therefore, a matter of the greatest concern. The importance of inaugurating a proper system of corporate taxation is emphasized when we learn from the experience of those who have gone before us in these lines, that, while it is comparatively easy to select any one of several methods of taxation, when we are entering upon new fields, yet it is well nigh impossible to remedy mistakes once a system comes into full working order. As time passes and important concrete interests adjust themselves more or less to the special method adopted, even though it may turn out to be very imperfect, it will be found exceedingly difficult to change to what may be plainly recognized as a better system, on account of the dislocation of interests and obligations, private and public, which a change would involve. Nothing in the wide range of American experience is more impressive than the constant testimony which the actual workings of their systems of taxation bear to the all important necessity of getting started on right lines. And to the American testimony may be added the British, especially on the subject of railway taxation.

There is, indeed, at present one important tendency, which suggests some modification of the future prospect of the prevalence of corporate property, and that is the possibility of a very extensive series of experiments in the line of public ownership of corporate enterprises. This tendency is of the utmost importance from the point of view of taxation, inasmuch as public undertakings, whether municipal, provincial or national, have been hitherto almost uniformly exempt from ordinary taxation, while, at the same time, it is quite obvious that their expansion would steadily increase the need for civic expenditure. But increasing civic expenditure would have the effect of adding to the burdens of taxation upon the remaining enterprises in private or corporate hands. In not a few cases the relatively diminished range of private property would find itself liable to the double handicap of having to pay increased taxes, and at the same time, in more or less direct measure, of requiring to compete with public enterprises backed by public resources, or public credit, and free from taxation.

This feature of the tax problem is introduced here merely as a reminder of a possible new and important factor of disturbance for the future, and as, in that case, raising the very interesting question as to whether it might not be absolutely necessary, in justice to private enterprise and in the face of increasing public burdens, to require that all public owned and operated enterprises should bear their fair share of taxation, along with private property. In this connection it is to be noted that the undertaking of economic production, or service, under the auspices of a government, is a very different matter from the rendering of those public duties, for the discharge of which the government is justified in collecting taxes from all forms of property, whether directly or indirectly benefitted.

Our more immediate problem, however, is that connected with the taxation of corporate enterprises, which are still in the hands of associated private individuals.

Owing to special historic conditions, partly of a political and partly of a financial nature, which need not be entered upon here, the Canadian

Provinces have found themselves brought into Confederation and maintained so far without the necessity of resorting to a regular system of direct taxation, for the support of Provincial treasuries. The chief mainstay of Provincial finance has been the large annual subsidy received from the Dominion. In Ontario, this is supplemented by a considerable sum as interest from capital also held by the Dominion, and these contributions are paralleled by a large revenue derived from the disposal of the natural capital of the Province in the shape of lands, mines and forests, more particularly the latter. Thus, out of a revenue of about \$4,500,000, \$3,000,000 are accounted for in nearly equal proportions from the Dominion Government and from the natural resources of the Province. Something over another half million is obtained from succession duties and the recently adopted taxes on corporations. One-third of the remaining million comes from license fees, and a good part of the residue is a partial return for special services.

In consequence of these resources, the Province has never yet been constrained to resort to the ordinary system of miscellaneous direct taxation, or the general property tax, that having been reserved entirely for the support of local or municipal institutions. As a result, the people of Ontario have hitherto lived in blissful ignorance of the trials and difficulties of administering a general property tax, for the double purpose of furnishing a municipal and a Provincial revenue. They have thereby escaped the fate of practically every American State. Our American friends have a very vivid realization of what is involved in a system of taxation, which requires that every ratepayer throughout the State shall contribute, not only a municipal and school tax, but an additional tax for the support of the State government. Our county councillors have had some experience of the difficulties of making an equitable and fair rating of the various interests as between the different townships, in their contributions to the county tax. They may imagine, therefore, what would be necessary to effect, or at least to attempt to effect—for it seldom gets beyond that—an adjustment or equalization of taxation throughout every municipality in the Province, with a view to having each one contribute its proper share towards the Provincial revenue. Yet this is the problem, which is practically always facing the people of the United States, in providing for their State revenues.

With enlarging economic interests, and with the maze of economic complexity which is presented by a large city, the difficulty of the State or Provincial problem increases so rapidly that it baffles human ingenuity to provide even an approximate solution. "We could get on not so badly," said an Illinois State official, "if it were not for the city of Chicago, but that upsets all our calculations".

It has been in no small measure due to the difficulties which this problem introduces, that there have resulted those endless experiments in the matter of taxation, and especially in the taxation of corporations, which are met with in a survey of the fiscal experiences of the American States.

Their varied experience, however, is of the utmost significance for us, as indicating, on the one hand, the fortunate position which Canadians in this and other Provinces have hitherto enjoyed, and, on the other, the necessity for our considering what precautions it may be necessary for us to take, if we would avoid falling into the entanglements which are inevitable where the same system of direct taxation has to be employed alike for local and State purposes. The efforts now being made in the more

enlightened States to escape from these difficulties show that what we enjoy as a birthright others are anxious to purchase at a great price.

Now it is quite evident to anyone who has followed the financial history and the economic development of this Province, that, while our Provincial needs are steadily growing, we cannot expect to always meet them either by periodic raids upon the Dominion Treasury, under the euphemism of "seeking better terms", or by continually increasing drafts upon our gifts from nature, especially our forests and lands. Even with the present mainstays for our income, we must, before long, consider what other important sources of revenue there may be to which our Provincial Treasury may have recourse. Otherwise, we may find ourselves face to face with the necessity of resorting to direct taxation on the same lines as the municipalities, just when the difficulty of working such a system has increased to the point of practical impossibility, on a fair and equitable basis.

We enjoy at present virtually three different sources of revenue, corresponding to our three political divisions as a federal state. We have a customs tax administered by the Dominion Government for its own support, and as the source of the subsidies which it pays to the Provinces. As a Province, we have the subsidy from the Dominion, our natural capital, our license fees, succession duties and a few corporation taxes, none of which interfere, on the one hand, with the fiscal system of the Dominion, nor, on the other, with the taxation employed in the municipalities. Yet, just as the Dominion subsidizes the Province, so, out of our Provincial revenue, we supplement local revenues for educational, charitable and other purposes. Thus distribution of revenue is quite consistent with independence of taxation, a principle which is also recognized in the United States.

It is quite plain that the only source of revenue, as yet tapped by the Province, which is capable of indefinite expansion with the increase of Provincial resources and Provincial needs, is the tax upon successions and corporations, provided these taxes are maintained upon purely Provincial lines, as distinct from a system of municipal taxation. When we turn to the experience of the United States, and ask upon what lines they are proceeding in the attempt to emancipate themselves from the confusion between municipal and State taxes, we find that they lie for the most part in the directions which we have indicated.

It follows, then, that one of the most important objects to be achieved, or, as in the case of Ontario, to be maintained, is to preserve the financial independence of the three phases of our government, the Federal, Provincial and Municipal. There will always be disputes connected with the adjustments of tariffs and the relative burdens of customs taxes borne by different interests, but these questions are confined to the arena of Dominion politics, and do not affect the equally burning questions in municipal regions, as to the relative amounts of direct taxation contributed by different individuals and different classes in the same municipality. It is to be observed that while each one professes to desire perfect equality of taxation upon property which is subject to any specific system of taxation, no great difficulty is raised where the same property is subject to totally different kinds of taxation by different authorities. Thus, the income of the citizens may be drawn upon in totally different proportions in customs duties, as compared with the contributions to direct municipal taxation. Hence, if corporations were taxed on the distinctively corporate phases of their wealth, by the Provincial Treasury, and upon a different principle from ordinary private property, there might be less tendency to make those

impossible demands which are now so generally urged, that corporate property should be taxed on exactly the same basis and by exactly the same standards as private property.

What then, it may be asked, are the differences between private and corporate property, which would justify the taxing of private property on one basis and corporate property on another, and which, in turn, might sanction the allotting of private property to direct municipal taxation, and the taking of corporate property, other than real estate at least, as the basis of Provincial taxation, and upon a somewhat different principle? In making this distinction it is assumed that the stock of corporations, as held by individuals, is not to be regarded as private property for purposes of taxation, since to tax both the corporation as a whole and the shareholders on their shares would be to tax the same property for the same purpose, twice over.

In tracing the natural distinction between private and corporate property, as regards a fairly uniform basis for taxation, we find the following important differences.

In the first place private property is commonly located within definite municipal limits. A private individual may, indeed, own property in several municipalities, but his holdings are represented in the vast majority of cases by separate parcels of property, which can be easily dealt with in each municipality. Corporate property, on the other hand, very frequently extends over several municipalities, as in the case of steam and electric railroads, telegraph and telephone companies, express companies, insurance companies, banks, trust and loan companies, and even various manufacturing and trading companies having branches and sections of their business in different municipalities. The characteristic of all such corporate enterprises is, that the value of the business which they carry on in any particular municipality, is more or less intimately dependent upon the business carried on by them in one or more other municipalities, rural or urban, and cannot, therefore, be properly estimated or taxed in any one place, or even any series of places.

Again, it is always comparatively easy to locate or reach the owners of private property, who are, for the most part, individuals having a definite residence, even though it may not always be in the district where their property is situated and taxed. But it is usually practically impossible to get at all the owners of the more extensive forms of corporate property. A corporation whose capital is represented by shares, and perhaps by other securities in the nature of mortgage bonds, may, in proportion to its size or importance, find the owners of its capital scattered over the civilized world. Moreover, as the shares, and especially the bonds are easily transferable and many of them extensively dealt in upon stock exchanges, the ownership of the capital of a corporation may be continually shifting, according to the activity of the stock market. It is much more convenient and accurate, therefore, to simply tax the corporation and make no attempt to locate the owners of its capital. But, in taxing the corporation and not the owners of its capital, the business of the corporation as a whole has to be estimated, and that again leads to the difficulties just noted, where the corporate enterprise extends over several or possibly many municipalities.

Once more, private property is related to its owners in a very definite and personal manner. It is entirely under personal control and may be disposed of freely and completely. Hence it has a ready and obvious market value. The property of a corporation, on the other hand, is not in

the same way under the control of the shareholders. Their shares do not give to them individual command over the actual property of the corporation. They have simply control over the management or direction of it, and that only in the proportion of their holdings of the company's shares. The permanent property of the corporation is as seldom in the market in detail as it is in the aggregate. Only its shares and its bonds, on the one hand, and its products or services, on the other, are normally in the market. For those who have not a controlling voice in the management, the position of the stockholder is much the same as that of the bondholder, who has not even a legal voice in the management, but simply advances capital to the corporation on the strength of the security which it can offer for principal and interest.

Further, it is practically impossible to get at the details of the personal property and income of private individuals. In these respects, however, the larger corporations are in the opposite position. There is in no practical sense a market for the property of corporations. Hence their general property cannot be adequately estimated on any other ground than what it will earn. But their income or earning power can, in the gross, at least, be very definitely arrived at. Just because of the peculiar structure of a corporation and the technical nature of the rights vested in the shareholders and bondholders, it is absolutely necessary, as a basis for its legal and economic existence, that its transactions should be carefully recorded. There must be a record of the disposition of its capital stock, of the details of the business carried on, and, in consequence, of the annual outlay and income. There may, indeed, be much variety in the classification of the items of outlay and income; of capital expenditure, maintenance and working expenses, and consequently of net profit. But the general details of outlay and income must be regularly recorded if the corporation is to hold together and carry on its business. In the case of private property, however, where the ownership vests in a single individual, it is only a matter of expediency and not of necessity, that the individual should keep an accurate record of his income and outlay. Even where such a record is kept it cannot be made a matter of public record and investigation, as in the case of a corporation. Thus, just where private property can be traced and valued, corporate property cannot be traced and valued, and where corporate property is most definite, as in the matter of its gross income, private property, outside of fixed salaries, is, for the most part, wholly indefinite, and even where known cannot be made a matter of public record.

We have by no means exhausted the differences and contrasts between private and corporate property, but in the light of the facts here pointed out it is quite obvious that the popular belief and claim that corporate property can and should be assessed and taxed on exactly the same basis as private property, is quite impossible of realization.

A survey of the actual practice of taxation in different states and provinces, reveals the fact that, where both corporations and private individuals are professedly taxed on the same basis of real and personal property, the greatest inequality actually prevails. Thus, if the tax is levied upon tangible property, many corporations, outside of railroads, having little real property in proportion to their business, and their personal property being practically impossible to get at, they are found to be taxed very lightly as compared with individuals. But, where the so-called *ad valorem* or general property tax has been applied to corporations, in such a way that their real and personal property is valued by capitalizing the income which

the corporations derive from their whole business, as in the case of the new valuations in Michigan and Wisconsin, and, in milder form, in several other States, the result has been to very considerably overtax corporations in proportion to private property. It being possible to get at the total earnings of the corporations and to make an arbitrary determination, in the first place, as to what is net profit and, in the second place, as to the proper percentage at which it should be capitalized, the ad valorem value may be fixed at a very high sum. Thus, in several States the railroad assessment alone amounts to one-sixth or one-seventh of the total property of the State. If it were possible to get at the income of private individuals, derived from their various callings and businesses, with the same fullness as in the case of corporations, and if they were to be taxed on the capitalized value of their net incomes, at the same percentages adopted in estimating the property of corporations, there would undoubtedly be a very startling increase in the general property valuation of any community. But, as we have seen, it is utterly impossible to get at private incomes, and it is universally complained, on the part of assessors and assessment boards, that it is exceedingly difficult to get anything like an adequate return of private property. Hence, to place the capitalized income of corporations upon the same basis as the general property of private individuals, is plainly neither an accurate nor an equitable adjustment of taxation, as between corporate and private property.

Since, then, it is impossible to equitably tax private property and corporate property on the same basis, there is no necessary injustice or inequality in taxing them upon different principles or by different public authorities. In fact, it is the attempt to tax them both upon the same principle which works injustice and inequality, and it is only by taxing them upon different principles suited to each form of property that it is possible to attain to approximate justice and equality.

So far, then, we have seen that there is a decided advantage in distinguishing the different sources of revenue for Dominion, Provincial and Municipal government, even though one or more of these authorities may afterwards turn over part of its revenue to another. We have seen, also, that there is, in general, a natural and necessary distinction between private and corporate property, as regards the features of them which can be most accurately known and measured, and which are, therefore, the most expedient and equitable phases for taxation. And we have also seen that, in the case of the largest and most important corporations, their property and their business may extend throughout several, and possibly many different municipalities, and that, therefore, it is most natural and expedient that their taxation should be, for the most part, at least, undertaken by Provincial authority at narrowest. Also, if the Provinces are in need of additional revenue for the future, that the prospective expansion of corporate property affords a normal and natural basis for the increase of Provincial revenue.

Having thus dealt with the question of corporate taxation in its larger and more general aspects, we are now in a position to apply these general conditions to the taxation of railroad corporations; and we are also in a position to deal more intelligently with the special problems and unique features of railroad taxation, and, incidentally, with the taxation of those closely associated corporations also connected, in one form or other, with the services of transportation and transmission.

Probably the most striking characteristic of the railroad service, from the point of view of taxation, is the unusual amount of physical property

which is required to be held or employed by railroads, in order to adequately discharge the functions of transportation. They must acquire, in the first place, a continuous strip of real estate, known as the right of way, throughout the entire length of the service, including all the branch lines. In towns and cities, also, just where property is most valuable, railways require additional area for the accommodation of their cars while loading and unloading, for the shunting and making up of trains, for the storage and repair of cars and engines, for the supply of fuel, and above all, for the erection of costly terminals for the accommodation of passengers and goods. But even the acquiring of the original right of way is usually the smallest part of the necessary outlay. The right of way, however carefully located, is confined to a certain range of territory in order to give accommodation to the public, or to make connection between important centres or sections of country, though the intermediate regions may afford little traffic. In putting the roadway into condition for the hauling of trains, a very considerable expenditure per mile is necessary in the best of country, and in the worst the range of outlay is very wide. Immense sums are expended in cuttings and fillings, in bridges and possibly tunnels, and all this quite irrespective of the amount of traffic which is to be obtained when the line is completed. Indeed, it is often found that the region furnishing the smaller or less valuable traffic is the one in which it is most costly to build the railroad, while the easier territory for railroad operations is likely to be the most thickly settled and the most productive of traffic.

Now all this is in striking contrast with the building and equipment of factories, warehouses, stores, offices, etc., for though one line of industry may require more accommodation in the way of buildings and machinery than another, yet all the establishments in the same line of business require much the same accommodation for a given output, and where building sites are higher trade is better. The economy in the size and organization of a plant is about the only important difference between industries of the same class. But, in the case of railroads, the outlay required to afford a certain service in one region may differ very greatly from the outlay necessary to afford a similar service in another region.

The significance, for the problem of taxation, of all these very peculiar conditions of the railroad service, is simply this, that it is utterly impossible to determine the capacity of a railroad to pay taxes by taking an inventory of its physical property, with a view to determine what it cost to produce a fully equipped line in any particular part of the country. On the principle of making railroads pay taxes on the same basis as private individuals railroads would probably be taxed in inverse ratio to adjoining property, since the heaviest expenditure would be in the roughest country. Obviously cost of production or reproduction is no basis for the taxation of railroads.

Can we fall back upon market value, or what a railroad would sell for? Here, in the first place, we are confronted with the fact that there is no market for railroads, even as entities, much less in sections. Railroads, it is true, occasionally appear to be bought and sold. But even in these rare cases the apparent sales take place under very special conditions, and never under circumstances that could properly be said to establish a market value. So-called railroad sales really represent negotiations looking to the coalescence of hitherto independent properties which can be more economically worked together, or connected with the reconstruction of roads which have got into such financial embarrassment that they can no longer maintain themselves upon the old lines, and must, therefore, pass into other

hands or under other management. While, then, these occasional reconstructions, combinations and changes of control do actually take place, the financial terms on which the transactions are effected give no reliable clue to the real values of the railroads concerned. But if whole railroads have no determinable market, much less have the sections of railroads within municipalities, or even within Provinces or States. The very expenditure of large sums upon a section of railroad may render that section utterly valueless for any other local purpose, or any connection with adjoining property.

The State of Michigan in determining to change from the gross earnings to the ad valorem system of taxing its railroads, made the most elaborate and perfect attempt on record to determine what the physical property of the railroads was worth, on the basis of the cost of reproduction less the normal depreciation for wear and use. But when, at a cost of \$60,000, this very elaborate and accurate appraisal was made, what was the practical value of it for taxation purposes? Virtually nil. The real valuation was determined on quite other grounds and mainly, as was admitted by those making the assessment, on the basis of earnings. The result was that some roads were valued considerably above the cost of reproduction, while others were valued very much below it, and where the valuation was much the same as that of the appraisal it was a mere coincidence. Where the valuation was above the appraisal the difference was called the intangible or franchise value, but where it was below the appraisal the difference was not named, though more or less intangible also. But, though somewhat costly for Michigan, the experiment tried there has been exceedingly valuable for the rest of the world, and therefore, by us at least, the outlay need not be regretted. The experiment has demonstrated that, however serviceable such a valuation may be in affording an independent and scientific basis for judging the cost of production of modern railroads, under the varying conditions of such a state as Michigan, it is quite futile as a means of getting at the commercial value of a railroad as a going concern, or as a basis for taxation.

What other methods are there then for the valuation of railroads? A method which finds favor with many is that known as the stock and bond theory of valuation. While it may be admitted that there is no real market for railroads as a whole, yet it is quite obvious that there is a market for the stocks and bonds of a railroad. Hence, taking the values of these securities in the open market, have we not a perfectly free and well balanced estimate of financial experts and capitalists generally as to what any railroad is worth from the point of view of an investment?

Assuming for the moment that the market prices of stocks and bonds represent the genuine conception of investors as to the value of these securities, on what ground, we may ask, is that conclusion reached, and on what principle does it vary? First of all, then, the normal object of an investment in securities may be taken to be the desire to obtain a profit from buying and selling them, or a revenue from holding them for dividends. As a matter of fact we find that, in general, railroad and other securities are high or low on the market according to the dividends on the stock, or the interest which the bonds bear. But this is not always the case, and never perhaps wholly the case. Observation will prove to us that stocks and bonds bearing the same rates of dividend or interest, will sell for varying prices. So far as this is due to estimates based on investment, it reflects the judgment of the public as to the steadiness of the rate of dividend and the security of the principal. Where, as in the case of bonds, the rate of

interest is fixed, the relative security of the principal and the regular payment of the interest has most to do with the valuation. So far, then, as the prices of stocks and bonds are fixed by the judgment of the investing public, they simply represent the earning capacity of the railroads and vary with it. Hence the taxation of stocks and bonds would be equivalent to the taxation of the capitalized value of the earnings of the railroads.

But there are numerous special considerations which have to be taken into account, and which in many states and especially under modern conditions greatly impair the directness and simplicity of the stock and bond basis of taxation. That which chiefly concerns us in Canada is the very serious difficulty arising in connection with the taxation of bonds. In point of law, bonds differ very greatly from stocks. Stocks or shares legally represent an ownership in a corporation. The tax on stocks, therefore, is simply a tax on the ownership of the property. Bonds, on the other hand, represent merely a security, in the nature of a mortgage, held against a property for money loaned to its owner for its development or operation. The bond gives no title to the property pledged and no control over it or its management, so long, at least, as the stipulated interest is regularly paid and the security not impaired. Even, therefore, where capital stock may be assessed, bonds may not be assessable. According to decisions of the United States courts, bonds are not assessable where the bondholders reside beyond the boundaries of the assessing state. In Canada no attempt is made to assess foreign bondholders, though income derived from investments in the country may be assessed. If, however, assessment is confined to the market value of stocks only, and only those bondholders living in the Province can be taxed on their investments here, then Ontario would certainly find itself, where several American States do, in a very uncertain position, on the stock and bond basis.

In a State like Massachusetts, with a very strict corporation law, and whose railroads were built from the issue of fully paid up shares, with but little capital raised on bonds, and where even the bonds are largely held within the State itself, there was for a long time not much difficulty experienced in working the system of taxing the railroad corporations on their stocks and the bondholders on their investments. But of late years, even in Massachusetts, difficulties have arisen, such as have always been felt in much greater measure in the newer states of the west. In the newer states, and in a province like Ontario, a great number of the railroad enterprises of the country, more especially of late years, have been financed chiefly by the issue of bonds. The original stock in the case of the older lines like the Grand Trunk has commonly ceased to be of much market value, owing to the earnings being absorbed in paying interest on later bond issues. But according to the more modern methods of financing corporations, much of the stock may be issued as a bonus to those taking the bonds, or assigned to promoters and held at low values mostly for the purpose of keeping control of the system. Under such conditions the real capital value of the majority of the railways is represented by the bonds. But these securities, in the case of our Canadian roads, are for the most part held outside of Ontario, as well as outside of Canada. The attempt, therefore, to get at the true assessment of the railroads of Ontario by taking the market value of their shares would result in a very unequal and unsatisfactory basis of taxation. Even in an old and wealthy State like Pennsylvania the inequality which results from such a situation is strikingly brought out in some tables given in the section of the report dealing with that State. See pages 137-153.

There are several other reasons why the market value of the capital stock is not a reliable basis for determining the value of railroads or other transportation corporations. But sufficient has been said to indicate that the local and practical difficulties connected with the stocks and bonds of the railroads of Ontario, put them out of the question, as a feasible basis for taxation. At the same time, we have seen that, so far as these adequately represent the value of railways or other corporate enterprises, they do so simply by reflecting the earning power of the different properties.

There remains, then, only the earning power of the railroad as a standard of valuation and a basis for taxation. The property of a railroad, unlike most other forms of real estate or personal property, is worth very little outside its use as a railroad. But the value of its use as a railroad depends entirely on what traffic it has and what revenue that traffic will produce. The earning power of a railroad, on the other hand, is not necessarily tied down to the value of the real estate or personal property which it represents, as measured by the cost of reproduction. The carrying capacity or productive power of a railroad is far more elastic than the productive power of a factory. Hence the earning power of a railroad, as of most other transportation and transmission enterprises, is quite independent of the ordinary estimates of the real and personal property employed, except where these estimates are simply capitalized expressions of the earning power itself.

Now inasmuch as, on the one hand, there is no market for railroads and no facility for converting railroad property to other uses, and, on the other, there is no specific limit to the service which a railroad may render, it is plain that the only true estimate of a railroad property is its earning power or its income. Its income, therefore, would appear to be the proper and indeed the ideal basis for taxation, if it is found to be capable of discovery and definition without too elaborate or costly a mechanism and without insuperable legal difficulties. As far as legal right goes, it is undoubtedly within the power of the Provinces of Canada to tax the railroads on their earnings, as far as these earnings are derived from traffic within the Provinces, or are an equitable share of the earnings obtained from international or interprovincial traffic.

In the United States, however, owing to the wording and interpretation of the constitution, it is held by the courts that taxation by any State of the earnings of a railroad derived from interstate traffic, is illegal. Consequently, even where the earnings of a railroad are made the basis of taxation, the tax laws are careful to state that the tax is a license tax or a franchise tax, merely measured by gross earnings; and it is often further guarded by some such qualifying clause as, "derived entirely from traffic within the State". In several States where the gross earnings tax is accepted by both the people and the railways, it is thought that the law is not really constitutional, but, as neither party cares to bring the matter to a test, it is permitted to stand. In Wisconsin, the gross earnings tax, lately abolished, was declared by several judges to be unconstitutional, but they refused to give judgments adverse to the State on account of the confusion which would be introduced into the State revenue.

When such States as Michigan and Wisconsin, which had previously taxed the railroads on the gross earnings basis, reached the conviction that the railroads were not paying as much as they might be made to pay, we find that, instead of simply raising the rate of the existing tax from, say four to, say five or six per cent., they found it expedient to change the basis of taxation. This was obviously done because they knew that the raising of the rate would meet with the opposition of the railroads and

would probably result in the tax law being declared unconstitutional, thereby paralyzing a large section of the revenue of the State until a new method of taxation should be adopted. Yet, as already indicated, and as an examination of its operation will show, the so-called ad valorem system of these and other States is really a roundabout method of getting at earnings once more on a higher rate of taxation.

But, while the earnings of the railroads are admitted to be the chief factor, others are asserted also, because the commissioners, as some of them frankly admit, in order to protect themselves from an attack on their assessments, will not admit how they arrive at their valuations. In Michigan, however, when the change from the gross earnings to the ad valorem system was being introduced and a costly appraisal of the railroads was undertaken, it was really intended and expected that a totally new and independent basis of taxation would be arrived at, and that all the items of valuation, being determined by experts, would become matter of public record, so that not only the railroads but the public would be able to see just how the valuation of each railroad was made up. But, as already indicated, though the appraisal was most accurately accomplished, it was found impossible to accept it. Hence, in Michigan, as in the other states taxing on the ad valorem or general property system, the basis of valuation is not made public, and cannot be, indeed, for it is mere guess work. When asked in Michigan, Indiana or Wisconsin how values were arrived at, the general answer was, "We rely chiefly on earnings, but we take everything into account, physical property, market value of stocks and bonds, character of the country through which the road passes, nature of the business done, etc., etc." How accurate the general estimate may be no one can tell. The best reference is naturally to earning power, but there, as we have seen, everything hinges, first, on what is net earnings; second, at what percentage net earnings should be capitalized; and third, how this will compare with the taxation of private property, and since private property cannot be treated as corporate property there is no means of determining this last.

We see why it is, then, that though on almost every hand, even in the states which believe themselves forced to abandon it, the earning power of corporations is held to be the only reliable and satisfactory basis of taxation, practically none of the American States find themselves able to frankly and fully accept it. Where it is employed, it is under some disguise or legal fiction, and commonly with the tacit consent of taxpayer and taxing authority that the fiction shall not be called in question. Here in Canada, however, we are not subject to such artificial restrictions, and there is no reason why we should not avail ourselves fully and freely of a system of railroad taxation on the basis of earnings.

The next question is, should we take net or gross earnings as a basis? Here there is little dispute as to what is desirable, other things being equal. Net earnings would undoubtedly be an ideal basis for taxation where all corporations have net earnings, or where net earnings could be readily discovered and separated from the other factors which make up gross earnings. But, in the first place, corporations have not always net earnings, and yet it could not be admitted, on any sound basis of public finance, that where an individual or a corporation had extensive possessions, but for a time no net earnings, they could be permitted to escape taxation.

If, for the temporary encouragement of any industry, or the maintenance of a public service, the government or the people choose to specifically exempt any industry or undertaking from taxation, and thereby assume the extra burden themselves, well and good. But this is a very

different proposition from the principle that where there are no net earnings there shall be no taxation. This has never been admitted in the case of individuals with private property, and there is no reason why it should be in the case of corporations.

But the real difficulty connected with taxation on the basis of net earnings is a practical one. It is utterly impossible to determine in a permanent and satisfactory manner and for all the varieties of corporations, what is and what is not to be included under net earnings. It is easy enough to specify in general terms what is to be understood by maintenance, operating expenses and fixed charges, but when we come to the concrete items there is no end of dispute as to what should or what should not be included under operating expenses. Take, for instance, a concrete case, which will serve as a sample of endless variations on the same and similar themes.

On the Grand Trunk main line, just west of Port Hope, there was a long dip in the track making two heavy grades. The extra engine power, the extra consumption of coal, the extra labour employed, owing to the impediments of these heavy grades, would all be admitted as perfectly legitimate portions of the cost of operating the line, and, as a matter of course, would be deducted from gross earnings, in arriving at net earnings as a basis for taxation. But to avoid that constant source of outlay the management of the Grand Trunk came to the conclusion that it would be more profitable to capitalize the extra expenditure and alter the line of the railway at that point, as they have recently done. Assuming that the outlay saved by the new location of the track will meet the interest on the bonds, representing the cost of the new line, should or should not the outlay be still charged to operating expenses? If not, then the G. T. R. tax on the basis of net income would be increased, while its revenue remained the same; but, if so, then the interest on bonds may be deducted from gross earnings in order to arrive at net earnings, which few financiers will admit. The same problem occurs in endless variety, in the replacement of permanent structures, the substitution of rolling stock, the introduction of facilities for handling freight and other miscellaneous economies. There is an endless series of new questions to be faced requiring new, or at least readjusted interpretations of what is to be included under betterments, maintenance and operating expenses. Even if all these changing conditions could be kept pace with there is difficulty in insuring perfectly accurate returns, where the basis of report may require to be changed. Again, where the larger railroad systems are made up of combinations of minor roads, standing related to the central company in all manner of near and remote relationships, it is difficult enough to keep track of the gross receipts, but it becomes quite impossible to determine what the net receipts will be, where the gross receipts are divided between various interests on so many different contracts.

In the case of the British system, which is supposed to get at net earnings, the attempt to do so has been virtually abandoned, and a perfectly arbitrary deduction is made from gross earnings, which, ignoring all questions as to what ought or ought not to be true net earnings, simply gets a fixed and fairly uniform basis of revenue for taxation, and this is what all net earnings systems really arrive at in the end. The practical alternative is to simply take the gross earnings, which can always be arrived at without arbitrary or fictitious processes, and adjust matters by regulating a rate of taxation to suit the circumstances of the railroads or the country.

In taking gross earnings as a basis, the chief question is one of equity as between the different railroads. Are the commonly accepted allowances

for maintenance, equipment and operating expenses a fairly uniform percentage as between the different railroads? It is found from a wide range of experience that the normal percentage of operating expenses to gross income varies from sixty-five to seventy per cent. Taking the railroads of the United States according to the grouping adopted by the Interstate Commerce Commission, we have the following percentages for the different groups for 1904:—

PERCENTAGE OF OPERATING EXPENSES TO GROSS EARNINGS.

Group.	Percentage.	Group.	Percentage.
I.	73	VI.	62
II.	66	VII.	57
III.	71	VIII.	64
IV.	63	IX.	78
V.	69	X.	56

For the whole of the United States the percentage is 66 and for the whole of Canada it is 70. Section III, comprising Michigan, Indiana and Ohio, is that which more nearly corresponds to Ontario and its percentage as we see is 71. For all roads falling within or nearly within these limits, it is a matter of comparatively little importance, from the point of view of equality in taxation, whether the taxes are levied upon net or gross earnings. It is popularly assumed that the roads having the larger gross receipts per mile will have the larger margin of net earnings, and that, therefore, they should be taxed at a higher rate than the roads having a smaller gross income per mile. But, as has been pointed out by Mr. Roswell C. McCrea, in his special report on the taxation of transportation companies, prepared for the United States Industrial Commission (Vol. IX, p. 1,024), this idea is not borne out by the facts. A study of the statistics furnished by the Interstate Commerce Commission amply confirms this, and an examination of the railroad statistics furnished to the Canadian Department of Railroads leads to the same conclusion.

We have not returns for the portions of the Canadian railroads operating in Ontario alone; but, taking from the general returns for Canada the statistics of those roads operating in Ontario, we find that roads whose gross earnings vary from \$989 to \$8,000 per mile report practically the same percentage of operating expenses in relation to gross earnings, namely, from 63 to 67 per cent., while the two roads at the extremes of the list, the one obtaining \$549 and the other \$17,553 per mile, report the abnormal percentages of 95 and 98, respectively, as the proportion of operating expenses to gross receipts. It is quite obvious from the returns at present available, that there could be no reasonable graduation of the taxation of railroads in Ontario on the basis of their earnings per mile.

Taking the returns of the railroads as furnished to the Department of Railways at Ottawa, and selecting from the tables the mileage, gross receipts, operating expenses and net receipts pertaining to the railways which operate in Ontario, we have the returns given in Table A. From these we are able to deduce the average gross earnings per mile and the percentage of operating expenses to gross earnings, as given in the first two columns of Table B.

As the normal percentage of operating expenses to gross earnings accepted by railroad men and tax commissioners alike, lies between 65 and 70 per cent., the average might be taken at 66½ per cent., which harmonizes fairly well, alike with the actual returns of the regular roads operating in Ontario, and with the average for the whole Dominion. On this basis a tax of three per cent. on gross receipts would be equivalent to a tax of nine per cent. on net receipts, and, calculating at three per cent. the tax which would be levied upon Ontario roads, we get the average tax per mile as given in the third column of Table B.

TABLE A.

Railways.	Mileage.	Gross Earnings.	Operating Expenses.	Net Earnings.
		\$	\$	\$
Algoma Central & Hudson Bay.....	91	430,261	248,985	181,275
Bay of Quinte Railway.....	72	224,248	124,866	99,381
Brockville, Westport & Sault Ste. Marie.	45	44,502	29,126	15,376
Canada Atlantic System	458	1,908,025	1,216,935	691,090
Canada Southern.....	382	5,705,596	5,593,725	111,871
Canadian Northern System.....	1,236	2,449,579	1,489,293	860,285
Canadian Pacific System.....	7,439	43,299,486	27,458,190	15,841,295
Central Ontario.....	134	190,784	128,379	62,405
Grand Trunk System.....	3,139	25,109,562	16,847,699	8,261,863
Kingston & Pembroke.....	112	182,832	156,131	26,700
Lake Erie & Detroit River.....	222	815,875	599,305	216,569
Ottawa & New York.....	56	101,239	93,398	7,841
Tillsonburg, Lake Erie & Pacific	35	19,239	18,396	842
Toronto, Hamilton & Buffalo.....	87	543,206	350,601	192,605
Total for Canada.....	18,987	96,064,526	67,481,523	28,583,003

TABLE B.

Railways.	Gross earnings per mile.	Percentage of operating expenses.	Tax per mile 3 per cent.
	\$		\$
Algoma Central & Hudson Bay.....	4,728	49	141
Bay of Quinte.....	3,114	60	93
Brockville, Westport & Sault Ste. Marie.....	989	65	29
Canada Atlantic System	4,602	63	138
Canada Southern.....	17,552	98	526
Canadian Northern System.....	1,981	64	59
Canadian Pacific System.....	5,956	63	178
Central Ontario.....	1,423	67	42
Grand Trunk System.....	7,999	67	240
Kingston & Pembroke.....	1,632	85	49
Lake Erie & Detroit River.....	3,675	73	110
Ottawa & New York.....	1,807	92	54
Tillsonburg, Lake Erie & Pacific.....	549	95	16
Toronto, Hamilton & Buffalo.....	6,243	64	187
Total for Canada.....	5,059	70	151

Now, when we consider the practical inequalities of taxation which are inevitable under every known system, it is quite evident that for nine out of the fourteen roads here represented no substantial inequality would result, whether they were taxed on their gross or net receipts. But in the

case of five of the roads there appears, at first sight, to be a very substantial difference. In most cases, however, even with the information at hand they will be found to present no real difficulties.

As one of the chiefs of a large railroad centering in Chicago put it: "If the operating expenses of a railroad fall below sixty, or rise much above seventy per cent. of the gross receipts, the finances of the road will bear looking into. Either too little or too much is being charged to maintenance and operating expenses, or there is something unusual connected with the business of the line or its operation." This being a statement with which railroad men generally agree, we may approach the returns of the five roads in question with this idea in mind.

The proportion of operating expenses to gross revenue in the case of the Algoma Central is found to be unusually low, namely, 49 per cent. But this road can hardly be said to be in a normal condition as yet, and, according to its report, a large part of its gross income is attributed to other sources than passenger, freight and mail service. Its statement would, therefore, be required to be carefully looked into before we could accept its returns as indicating the normal condition of such a line. On the other hand, we have a remarkable statement from the Canada Southern. This line, notwithstanding reported gross earnings of \$5,705,596, amounting to \$17,553 per mile, yet reports its operating expenses as \$5,593,724, or 98 per cent. of its gross revenue. Now, considering the nature of the territory traversed by the Canada Southern, its excellent connections, its large income, and what might be regarded as profitable trade, most of its traffic being through trade, the same trade, indeed, on which it derives its income in the adjoining states and on which it pays high taxes there, it would appear to be very doubtful that these returns represent the true relationship between its gross earnings and operating expenses on the Canadian section of the road. Quite a different position is presented by this system on the same traffic in the adjoining states. The proportion of operating expenses to gross income over the whole system, including the Canadian section, is given in the report of the Interstate Commerce Commission as 79 per cent. This itself is a fairly high ratio, though not so great as that of the Grand Trunk Western, whose percentage is 82. It will be found, however, by reference to the Michigan section of this report, page 51, that the Michigan Central, of which the Canada Southern is a section, and Grand Trunk Western are two of the lines which are credited by Professor Adams with a great deal of surplus or nonphysical value, and yet the State Board of Assessors, in assessing these roads, augmented the scientific appraisal by large amounts. Again, we find from a comparison of the reports of the Michigan Central as given to the American and Canadian Governments respectively, that the Canadian portion of the road does a much larger business than the American section. The gross earnings per mile of the Canadian section amount to \$17,553, while the gross earnings of the American system amount to \$12,092 per mile, and the whole system, including Canadian and American, earns \$12,745 per mile. In Michigan, under the old law, the Michigan Central paid five per cent. on its gross earnings, the tax for that State amounting to \$284,615. But, under the new Michigan system, the tax levied amounts to \$382,472. Now on the road's own showing the Canadian section has much the largest earning power per mile, and if, on that section, its gross earnings were taxed three per cent., it would be not only far below the present rate charged in Michigan, but only three-fifths of the former rate charged in Michigan, and to which the railroads did not object.

Of course, in taxing such a road upon its gross earnings, we escape the necessity of entering into any special consideration of the basis upon which the road may divide its gross earnings between maintenance, operating expenses, betterment, interest or dividends. But when the percentage of operating expenses to gross earnings is given at 98, on very much the best earning section of railroad in Canada, it is just as well to bring out some of the relative facts, so far as they can be got at.

The next Ontario railway whose returns call for remark, is the Kingston & Pembroke, whose proportion of operating expenses to gross earnings is returned at 85 per cent. Considering the location of this line, the economic character of the country through which it passes, and the past financial history of the road, these returns will excite no great surprise. It may naturally be expected, however, that under the new management, which is much more closely connected with the C. P. R., it may be able to make a better showing. There is no apparent reason why, with gross earnings per mile larger than those of the Central Ontario, it should not be able to keep the percentage of its operating expenses at an equally low rate.

Much the same observation may be applied to the Ottawa & New York, which, with still higher gross earnings per mile, reports its percentage of operating expenses at 92. This road, with better connections in future, may be expected to make an improved showing. This much at least may be said with reference to these lines, that the proposed gross earnings tax would not be likely to materially increase their taxes, because their municipal taxes would undoubtedly make up the greater part of their assessment, and the present Provincial tax of \$15 per mile would probably cover the remainder. Hence, under the proposed system, they would experience little change until their prosperity increased.

The Tillsonburg, Lake Erie & Pacific is in a very different position, being one of the newer small roads which has not yet attained what may be regarded as its normal earning power. However, under the present system, its taxes must considerably exceed the amount which would fall upon it by the proposed change.

We find, then, that the Canada Southern is the only road which, taking its own returns, when taxed upon the general basis of gross earnings, applied to all other roads operating in Ontario, would pay a tax out of proportion to its professed net income. But we have seen, first, that its returns are most abnormal, and, second, that in taxing it on this basis we should be treating it in principle much as the adjoining States do, and, as regards the rate, taxing it very much more lightly. If, in competition with other roads, it cares to carry freight at such low rates as to leave but a small margin of profit, that is no concern of the Ontario Government, and is nowhere regarded as a valid excuse for escaping taxation. If its low income were due to the meagre character of its traffic, or the physical difficulties of the region through which it has to run, entailing an abnormal outlay for maintenance, there might be some ground for special consideration. But it runs through one of the most favourable sections in Ontario, and has more than double the traffic per mile of any other road in Canada. Hence the solution of its earnings problem lies with its own management.

The calculations given in the accompanying tables would, of course, be somewhat modified in the case of those roads operating beyond Ontario, when returns for the sections in Ontario alone were obtained. But the returns furnished to the Dominion Government are doubtless sufficiently accurate to indicate broadly the results of the application of the earnings

system as a basis of taxation. It is safe to say that for those roads extending beyond Ontario the conditions on the Ontario sections would not be more onerous than the average for the whole system.

Finding, then, that the gross earnings tax would cause no substantial inequality in the case of the roads operating in Ontario, and that, as regards equality, there is little to choose between taxing on the gross and on the net earnings basis, the choice between these might very well be determined on the ground of facility and certainty in ascertaining what is gross and what is net revenue. But there is very little difficulty in determining what is gross revenue, while there is endless difficulty and dispute in determining what is net revenue, especially where it is to the interests of the companies to minimize net revenue in order to escape taxation. Hence, there would seem to be no hesitation in selecting gross revenue as the simplest and most direct, and, considering all the roads, the most equitable basis for taxation.

Another conclusion naturally follows from the data at hand, and that is that no graduation in the rate of taxation based on the amount of gross earnings per mile of the different roads is at all necessary to secure equality of taxation. There is also a very special objection to the system of graded taxation on the basis of earnings per mile. In the case of railroads having a large mileage, a very few dollars per mile of increase or decrease may make very great differences in the taxation of the roads and produce great inequality of taxation as between railroads otherwise on the same plane. Take, for example, the position of the Canadian Northern as presented in Tables A and B, with a mileage of 1,236 and gross earnings per mile of \$1,981. If we had a graded gross earnings tax applicable to the whole of that line, with a rate of two per cent. where gross earnings were below \$2,000 per mile and three per cent. where they were \$2,000 or over, it would be found that under the present conditions the Canadian Northern would pay aggregate taxes amounting to \$48,970. But if its gross earnings should be increased by only \$19 per mile, its tax bill would suddenly rise from \$48,970 to \$74,160, which shows how completely such a system may frustrate the idea of adjusting the burden of taxation to the capacity of the roads to pay.

The essential fairness of taking earnings as a basis for the taxation of corporations is based on the general principle that the taxes vary with the capacity of the company to pay them, whereas taxation on the basis of general property results in all manner of inequality. The amount of tangible property required by the various corporations has, in the first place, no necessary relation to their relative earning power, and in the second place, bears no accurate relation to the earning power of the same company at different periods. The capital stock tax has something of the same defect in addition to those already mentioned, yet it has a certain amount of flexibility. Only the tax on earnings follows automatically the capacity of the corporation to pay, and while even it has its inequalities, yet it is very much more equitable than any other practical system.

It is true that this very quality of the gross earnings tax, that it is flexible and follows the earning capacity of the corporations, has been made a point of objection to it, especially in Michigan and other States adopting the general property tax. There it was urged that the State and the municipalities having certain expenditures to meet, a constant revenue was necessary. But if, owing to hard times, the portion of the revenue hitherto contributed by corporations should be diminished, that portion contributed by private property must be increased. This is undoubtedly an excellent stump argument, and there is much force in it when stated

thus baldly. Several additional features, however, have to be considered. The difference between a corporation and a private individual comes in here again. In the first place, under an ad valorem system of taxation as commonly administered, neither private nor corporate property increases in assessed value in proportion to the increase in the prosperity of the country, and likewise it does not diminish in the same proportion, during a decline of prosperity. But recently there has been a tendency, under state boards of assessment, to increase the assessment of corporations to the fully capitalized extent of their earning capacity during prosperous times, which increases their assessment as a rule much beyond that of private individuals, even where their assessment is also increased. But there is no corresponding tendency to revise and reduce corporate assessments when periods of depression succeed. Hence obvious injustice results.

It is held by many that if a railroad company is heavily taxed it can and will retaliate by raising rates. The conclusion from this is that it is poor policy to attempt to overtax railroads, as the tax is immediately shifted to the public, and that railroads, being corporations, are always able to take care of themselves. Now as a matter of fact, neither of these propositions is true. In the first place, the taxes levied upon a railroad constitute only one item of expenditure and cannot determine its whole system, especially where an increase in taxes is confined to one or two States. It is a matter of abundant record that low rates and high taxes are coincident, as also high rates and low taxes. Railroad men and tax commissioners alike scout the possibility of railroads adjusting their rates in accordance with taxation. There are many other factors much more imperative than taxes which go to the fixing of rates. Again, that railroad corporations are not always able to protect themselves by economic processes, is a matter of equally abundant record. Railroads are commonly regarded by the public and their representatives in legislatures as fair subjects for taxation, restriction and imposition, and these movements often exhibit so little evidence of knowledge or discrimination that the most upright of railroad magnates might readily despair of the possibility of dealing with such forces on any basis of frankness and sound business principles. Without any desire to exonerate the railroads from responsibility for the situations in which they so often find themselves, yet it is undoubtedly true that they are frequently forced to seek protection by employing, not the ordinary commercial methods, such as the adjustment of rates and the regulation of service, but the more natural and obvious methods of political intrigue, legal quibbling and squirming, and a general diffusion of buncombe to tickle the ears of the groundlings and act as an antidote to stump oratory denouncing corporations. But, even with all this, they frequently get the worst of it, and excessive taxation, among other injustices, has its natural effect, not upon rates, but upon their general financial position. Excessive taxation cuts down profits; the permanent diminution of profits lowers the value of stocks and bonds. Investors discover that their income and their capital are permanently diminished, and, possibly, to that extent a financial crisis promoted, ending in reconstruction and the consequent consigning of much capital to oblivion. But there are many conditions which contribute to these same results, and it is impossible to tell just how much is due in any case to excessive taxation. It is safe to say that, while the capital value of many roads has been reduced by taxation, none of them have been seriously crippled or their services impaired by taxation alone. It is very necessary to realize these facts, because so long as it is held that the inevitable and only effect of excessive taxation is to increase rates, and since increase of taxation is

not usually accompanied by an increase in rates, the natural conclusion is that the increased taxation has been just and proper, when as a matter of fact it may be strikingly unjust. Undoubtedly the chief evil of excessive taxation is that it promotes a sense of injustice as suffered by the railroads. Being unable to offset the imposition by an adjustment of rates and service, they feel justified in getting back at the public in more obscure and often much more serious forms. All of which is much more seriously to the detriment of the community than the mere raising of rates.

As we have seen, the flexibility of the gross earnings system enables it to follow the capacity of the corporations to pay taxes, and justice requires, more completely in the case of corporations which have only a legal and economic existence, than in the case of private individuals, who are seldom taxed to the full measure of their capacity, that taxation should follow the relative earning power of these enterprises. If, now, a system can be arranged, whereby the municipal taxes contributed by railroads or other corporations should remain fairly uniform and the variation takes place only in the taxes contributed to the Provincial revenue, then the problem comes to be one of Provincial finance only, and is analogous to the problem of Dominion finance where the same variation takes place owing to practically the same conditions, because the revenue depends upon customs duties, and expands and contracts with good and bad times. But any proper system of Provincial finance must take such variations into account by equalizing as far as possible surpluses and deficits. This is made easier in a Province like Ontario, where the natural resources of the Province may be regarded as a sort of reserve fund which can be drawn upon to equalize budgets.

Apart from its merits as a simple, practicable and flexible form of taxation, the tax on gross receipts has this further great advantage over other forms of taxation, that all the facts and all the processes connected with its operation are matters of public record. Thus, the railroads, on the one hand, and the government and the public, on the other, may know exactly the basis of valuation, the rate of the tax, and the relative contributions of the taxpayers in proportion to their business. Under other systems of taxation, where the basis of valuation depends more or less absolutely upon the opinion of one or two assessors, who cannot be quite certain of their own estimates, either individually or collectively, it is obvious that the most unusual power, without any adequate check, is placed in the hands of one or two men. In previous days, where the assessor had many small properties to estimate, and where the value of each man's property was fairly well known to his neighbors and to the public, this system presented few difficulties and no serious evils. But under modern conditions one need hardly suggest that where railroads and other corporations, the value of whose property is hardly known to themselves, are required to contribute millions of dollars in taxes without any knowledge as to how their own or their rivals' assessments are made up, and where the public are necessarily in even more complete ignorance, the opportunity and temptation is very great to bring influence to bear upon the Government for the appointment of favourable assessors, or upon the assessors themselves for a favourable valuation. It is not in the interest of pure politics or sound finance and it is certainly not fair either to the railroads, the assessment boards, or the general public, to maintain a system of taxation which places such enormous interests as the valuation of many millions of corporate property at the mercy of the private opinion of one or two men. The unsatisfactory character of such a system is fully recognized alike in the United States and in Britain. Yet in both countries historic

circumstances, constitutional limitations, or local and personal prejudices have tended in more or less degree to continue a system, the objections to which have become serious only with the growth of corporate wealth.

One of the most important advantages of the gross earnings tax is that it does away with the difficulty about the taxation of franchises. Probably no aspect of modern economic wealth has given rise to such elaborate and confused discussion and even outlandish theorising as the so-called "franchise" values. Without attempting to follow the lines of popular discussion on the subject, it may be sufficient here to indicate briefly that there are two distinct senses in which the term "franchise" is used to indicate a property or economic value. It is the confusion of these two economic phases, with the occasional introduction of purely legal aspects of franchise which has contributed so much to the darkening of counsel on the subject.

In the first place, the term "franchise" is applied to a right or privilege to use public property for the purpose of obtaining private gain. So long as this use of public property is open to every person on the same terms, though certain persons may, in virtue of their special business or calling, use it more than others, it is not necessarily of any special value to them as compared with their actual or possible competitors. A merchant having large quantities of goods to deliver to his customers makes much more use of the streets and is much more interested in their condition than an office man who simply uses them to go to and from his office. Yet both men, if assessed for the same amount, will contribute alike towards the maintenance of the streets. The office man does not ask that the merchant should contribute a special sum, because of the special franchise which he enjoys on the streets.

When, however, a telegraph, or telephone company, or a street railway company obtains from a city council a special right to make use of the streets, for the erection of their poles, the stringing of their wires, the laying of their tracks and the running of their cars, they obtain a special privilege which cannot be granted to all comers, as was the case with the merchants. This special grant or limited privilege, or franchise to use the streets is worth money to the individuals or companies obtaining it; but just in proportion as it enables these companies to obtain revenue, present and prospective. The privilege of using the streets is exactly the same in kind, whether it is granted in a town or in a large city. In a town, however, it may be worth little or nothing; in a city it may be worth many thousands a year. Such a privilege or franchise, therefore, is something which a city can sell or lease in precisely the same way as it may sell or lease vacant lots or made land along a waterfront. After selling or letting such a property the city may discover that a much better bargain might or ought to have been made. But a bargain is a bargain, and a city has no more right than a private individual, so far as the bargain element is concerned, to attempt, under the name of a franchise tax, to take from the fortunate parties the economic benefits of their bargain.

Such property, however, should be subject to the ordinary system of taxation, applicable to all other properties of the same nature. On the basis of income the good bargain which the holders of a city franchise may have obtained will naturally result in the contribution of a large amount of taxes. The taxation, however, has nothing to do with the franchise, which was a form of property belonging to the city, and which by sale or lease it ought to have utilized to the best possible advantage. The central fact is that, in the privilege to utilize the streets in a more or less monopolistic manner, we have a species of franchise which is simply a form of property and may be dealt with after the same manner as any other

property. It may be bought or sold or leased at a loss or at a profit; it may be transferred from one to another under the original terms of purchase or lease, and it can be taxed like any other property. But if sold at a loss, there are other methods of recovery than by a special form of taxation, which is a poor disguise for confiscation.

But there is a totally different use of the term franchise. An individual or a corporation establishes a business, say a smelting works or a railroad. So much capital is invested in it upon which a certain return is expected. If the enterprise succeeds sufficiently to furnish a fair average return on the outlay, the property will be valued in the market at very much what it cost to produce it. If the property is being taxed on the basis of ordinary real estate and personal property, the taxes may be regarded as fair, alike to the public and to the owners. In other words, the tax on the general property is a fair tax on the income from it, since it is the income which pays the tax. The business, however, may not be prosperous, and if the property cannot be more profitably employed by others, or if it is not worth more for any other purpose, then to tax it on the basis already taken is to tax it for more than it is worth, that is, for more than the income will justify. It must, therefore, fall in value and be assessed at a lower rate. But if, on the other hand, the business continues to increase in prosperity, beyond any corresponding investment of capital, then the income will considerably outstrip the ordinary rate of profit and the business will be worth much more than the cost of reproducing the plant. If, then, the business is being taxed on the basis of ordinary real and personal property, the assessment of the property will be considerably below its actual value, that is, the full value which the income from it will justify or determine. Obviously there is a difference between the value of the plant and the value of the business, and that is both an income value and a market value, though not a physical reproduction value. To find a name for this additional value, over and above the cost of reproducing the plant, the term "intangible value" or "franchise" is commonly employed. But this is a perfectly different form of franchise value from the privilege of using public property. Nevertheless they are both economic values measured by earning power. They can both be bought and sold. But there is this difference, that a public franchise may be sold independently or *per se*, while the franchise element in a successful business can be sold only along with the physical element, or, in other words, as part and parcel of the business as a whole. But because a public franchise may be held as a property and disposed of as a property by the State, or any subordinate civic body, it is assumed that the State or such civic body may have some proprietary right also in the second form of franchise value. This confusion partly arises, no doubt, from the fact that the value in each case takes the form of an immaterial right, which can be bought and sold and to which the term franchise is commonly applied. But to claim for the State the right to take by taxation or otherwise the franchise element of a business practically amounts to claiming for the State the right to take the intangible value which belongs to a bank note or any other form of bank credit, or the intangible value of a professional man's reputation as embodied in his practice. It may be true that the intangible value of a business, of a bank, or of a practice has been built up by special skill, knowledge and industry, which ordinary competitors cannot equal, and that therefore each has a certain monopoly value, but this is simply to say that men either singly or in combination are very far from being on a basis of equality, economically, intellectually, or in any other way. There are various forms and degrees of this monopoly element, but it will not do to

arbitrarily single out any particular cases and treat them as though they were generically different from others.

Again, it is perfectly true that none of these intangible values could have been developed apart from the general public. But to claim that on this account the general public is entitled to take these values to itself by some process of taxation, must apply to all such instances or to none. But it is perfectly demonstrable that practically all values, tangible or intangible, in the modern economic world, depend upon one section or another of the public. But if the public which contributes to these values may take them, through taxation, then a good part of the taxes on the farms of the west and on the railways which carry their grain and cattle to the seaboard, should go, not to Canadian Provinces or the United States, but to Britain and other countries of Europe, whose people, by furnishing a market which pays for these products and their transport, give value to the farms and the railroads. To such conclusions do these crude claims logically conduct us.

There are other uses of the term "franchise", which sometimes add to the confusion already indicated. Thus there is a more strictly legal conception of "franchise," as a right granted by a legislature, under general or specific terms, to a number of persons to be a corporation and to exercise certain corporate rights. But where this privilege is granted, as it commonly is, to as many corporations as care to comply with the specific conditions and pay the prescribed fees, it cannot be said to have any special economic value, beyond the fees paid for it, or furnish any special basis for taxation beyond other properties. To give this form of franchise any particular value, it must be identified with one or other or both of the forms of economic franchise already dealt with.

Having distinguished the two quite different intangible economic properties, which are indiscriminately named "franchise", and having endeavoured to show that it is impossible to maintain that they should be confiscated or absorbed by any process of taxation, it still remains perfectly certain, as already indicated, that being economic properties they are, equally with all other economic properties, subject to taxation. But the franchise value which attaches to an ordinary business and which, as we have seen, is marked by a value over and above that of the physical property, is entirely due to the earning capacity of the business as a whole, and the most normal, just and equitable method of taxing it is on the basis of earnings. Now a franchise value in the first sense, as a right to use public property, may bear a franchise value in the second sense, as an earning capacity over and above the original capital expenditure, and this, too, would be reached as in the other case by an earnings tax.

While this analysis of franchise values and of the proper method of bringing them into equitable relationship with the public treasury, applies more or less to every form of business, private or corporate, yet it applies very particularly to corporate enterprises, and especially to all those financial, transportation and transmission corporations whose business, though in each case a corporate entity, extends over indefinite areas and may be carried on within many different municipalities, often within several provinces, and even different countries.

The question, therefore, arises, how are we to break up these corporations for local taxation? How are we to tax a railroad in different municipalities, provinces and countries? Plainly we cannot do so satisfactorily on the basis of its physical property alone, and even though earning power may be at once the most scientific and practicable basis, we have yet to ask how we are to determine the earning power which belongs to any particular locality. American, British and Canadian experience abundantly

proves that it is not feasible for the separate municipalities to attempt to assess and tax all the varied aspects of those fragments of the corporations which are found within their borders. The Province or the State is the smallest unit which can attempt the task, and even there the most experienced judgment favours a determination of value, whether of property or income, by the federal authority, and its apportionment for purposes of taxation to the several Provinces or States. However, in default of such an arrangement in the meantime, it obviously falls to the lot of the Provinces to undertake the work of dealing with the general taxation of corporations.

It may be asked, will this involve a sacrifice on the part of the municipalities of the revenues which they have hitherto derived from railroads and other corporations? The answer to that will very largely depend upon how much of the general property of the railroads and other corporations the municipalities have hitherto attempted to tax. Fortunately, in Ontario the municipalities have for the most part been content to tax the railroads in particular upon their real estate, as confined to land and buildings. So far as this has been the case there is no necessity for any change. Each municipality may be said to be fairly entitled to tax the land which lies within it, as also the buildings which are erected within its borders. In cities and towns a great deal of the civic expenditure is connected with the maintenance of the streets, the furnishing of fire protection, drainage, light and water supply, towards all of which the areas served and the buildings erected should contribute on the usual principle of assessment, regard being had to the use which is made of the property, and the expenditure which it entails upon the municipality; though service rendered be only a very limited basis for the levying of taxes. So far, then, there is practically no difference between private and corporate property, and it is quite possible for the local assessors to assess fairly, corporate lands and buildings on the basis of the valuation of adjoining lands and buildings.

But what has very naturally given rise to considerable agitation throughout the Province of Ontario, is the fact that the railways and allied corporations, when taxed upon this basis only, were plainly inadequately taxed in proportion to their wealth and ability to pay. Here, however, is where the newer and more difficult features of the problem come in. As we have seen, it is not practicable to have the municipalities through their local assessors attempt to value the corporate elements of a railroad, since these pertain to the system as a whole and can only be reached by a Provincial assessment at narrowest. Moreover, it is neither desirable nor equitable that, when a railroad happens to pass through or centre in a certain municipality, that municipality should enjoy the exceptional advantage of taxing the railroad, not only upon its real estate but upon its personal property and traffic or business. The traffic or business belongs to the country in general and not merely to any particular section of it, through which a line of railroad happens to run.

That the railroads should be adequately taxed, everyone, including themselves, will admit; though there is apt to be an exaggerated idea throughout the country of a railroad's capacity to pay taxes. But, as we have seen, it is neither possible nor necessary to tax railroads on the same basis as other property. However, by a Provincial taxation of railroads, in addition to their municipal taxation on real estate only, the desire of the public for their adequate taxation may be satisfied.

The benefits of railroad taxes may in this way be diffused throughout the whole Province, without respect to the accidental location of the lines. The municipalities have no occasion to look with jealous eye on the amount of corporate taxes which may pass into the Provincial Treasury, for, on

the one hand, much of the Provincial revenue is distributed, in one form or another, to the municipalities, and, on the other, as was pointed out at the beginning of this Report, unless the Provincial Treasury finds some direct means of sharing in the general increase of the country's wealth, it will either be forced to curtail the assistance which it now furnishes to educational, charitable and other local needs, or it will be compelled to resort to a direct taxation of the general property of all the ratepayers of the Province, with all the complexity and inequality which that would entail. Hence, in every way, it is in the interest of the municipalities, as well as of the efficiency of corporate taxation, that the Province should undertake the general taxation of corporations, leaving to the municipalities the right to tax their lands and buildings only.

There still remains the question, how are the Provincial and local authorities to distinguish between their respective proportions of railroad taxes? That matter can be very easily adjusted as follows: On the basis of gross earnings the Province would be able to determine the whole of the taxes which the railroads and similar corporations should pay within its borders. The portion to be assessed upon real estate within each municipality would be determined locally, as at present. Then, by deducting from the total Provincial taxes of each corporation, the portion to be paid in the various municipalities, the difference would represent the share of the Provincial Treasury. A reference to Tables A and B will show that such a system of taxation would be much more equitable than the present system, which levies a uniform rate of \$30 per mile on all roads in excess of 150 miles in length, in the settled portions of the Province, and \$15 per mile on shorter lines. If such a tax is a fair one for some of the poorer lines, then it is very inadequate for the wealthier ones, and certainly far below the most reasonable rates paid by the same companies on other parts of their lines in the adjoining States, east and west. A tax on gross earnings, however, would very largely correct these inequalities and would, to a far greater extent than any other system possible of application to the railroads of Ontario, result in an equitable adjustment of burdens as between the different railroads operating in the Province.

As to the rate at which the gross earnings should be taxed, that is, of course, a matter which can be adjusted from time to time to suit the increasing prosperity of the country and of the corporations. As may be gathered from the sections of this Report, dealing with the different States, and from the opinions of various experts on the subject both within and without railroad circles, three per cent. is regarded as a very fair percentage to be levied upon gross receipts. The American railroads in general, many of them with smaller percentages of surplus revenues per mile than the leading lines of Ontario, regard three per cent. as a very reasonable rate. It is true that Michigan was not content with from three and a quarter to five per cent., nor Wisconsin with three to four per cent., for roads equivalent in income to most of those in Ontario, and, by the recently adopted changes in their systems, they have greatly increased railroad taxation. Minnesota also within the past year has raised the general rate on gross receipts to four per cent. Three per cent., then, may be considered a reasonable rate in Ontario. As shown in Table B the effect of that rate, applied uniformly, would probably be to lower the taxes now paid by three of the smaller Ontario lines and but very slightly affect two or three others. On the other hand, it would undoubtedly increase to a considerable extent the total revenue obtained by the Province from the railroads.

Should the Legislature determine to introduce the gross earnings tax for railroads or other similar corporations, it would be necessary to select

a basis for determining the proportion of earnings assignable to this Province in the case of those railroads, etc., operating in several Provinces or States. The best opinion on that subject would favour some such arrangement as the following:

(a) The receipts from all traffic between terminals in Ontario to be assigned entirely to Ontario.

(b) The receipts from traffic between terminals, one of which is within Ontario and the other in some other Province or State, to be assigned to Ontario in the proportion which the mileage of the traffic in Ontario bears to the mileage of the whole traffic.

(c) Receipts from traffic passing through Ontario, between terminals neither of which is in Ontario, to be assigned to Ontario in the proportion of the mileage of the traffic in Ontario to the whole mileage of the traffic. In this case some allowance might be made for terminal charges.

As to the most efficient method for administering a Provincial system of corporate taxation, whatever basis of taxation might be adopted, there is an almost unanimous conviction, alike in the United States and Britain, as also in Canada, that a Provincial Board of Taxation should be established composed of, say, three persons, only part of whose time would be required, however, for their duties, with a permanent secretary and assistants for clerical and statistical details. To such a board should be assigned the following duties and powers:

(a) To prescribe forms of schedules for the purpose of securing the necessary information and statistical returns from the various corporations subject to taxation.

(b) To verify the returns of the corporations, and to have, for this purpose, such right of examination or inspection of the property or books of a company as may be necessary.

(c) To determine, where corporations extend beyond the limits of the Province, the proper proportion of valuation or income assignable to the Province as a basis of taxation.

(d) To supervise and adjust, according to such acts as may be passed, the assessment and taxation of corporations as between municipal and Provincial authorities. This assumes that municipalities shall retain the right to tax the local real estate of corporations.

(e) Quite generally, to supervise the administration of the tax laws of the Province with reference to the taxation of corporations.

Inasmuch as the business of telegraph, express, and sleeping car companies is so intimately associated with railroad corporations, especially in Canada; and, inasmuch as electrical railways are not only furnishing urban service, but are extending throughout the country in competition with the regular steam railroads, and are likely to be indefinitely extended in the future, it would be advisable to treat these corporations, and doubtless several others, upon the same basis as the railroads, and to apply to them a tax on gross receipts, with rates adjusted to their ability to pay.

H. J. PETTYPIECE,
Chairman.

ARCHIBALD BELL,
ADAM SHORTT.

TORONTO, April 1st, 1905.

Typical Systems of Taxation as at present applied to Railroads and other Transportation and Transmission Companies in the United States, Britain and Canada; with criticisms and proposed amendments on the part of Tax Commissions, Representatives of Railroads and Students of Taxation.

MICHIGAN.

Previous to 1900 the railroads operating in the State of Michigan were subject to a specific tax on gross receipts from business done within the State. The practical operation of the system is represented by the following statements :

RAILROADS.

"Railroads and depot companies are required to pay, on or before the first day of July of each year to the State Treasurer, a specific tax upon their property and business within the State as follows :

"On gross income not exceeding \$2,000 per mile of road within the State, $2\frac{1}{2}$ per cent. of such income.

"In excess of \$2,000 and not exceeding \$4,000 per mile of road within the State, $3\frac{1}{2}$ per cent.

"In excess of \$4,000 and not exceeding \$6,000 per mile of road within the State, 4 per cent.

"In excess of \$6,000 and not exceeding \$8,000 per mile of road within the State, $4\frac{1}{2}$ per cent.

"In excess of \$8,000 per mile of road, 5 per cent.

"The income of union stations and depot companies exceeding \$20,000 per mile shall pay upon such excess 10 per cent. of income.

"To the income wholly within the State is added such pro rata portion of the income from interstate business as the length of the road in Michigan bears to the entire length of the road over which interstate business is done, the taxes so paid to be in lieu of all other taxes, except real estate not occupied in the exercise of railroad franchises and otherwise taxed."¹

Analogous to the railroad corporations and intimately connected with them are the Fast Freight Lines and Private Car Companies, freight and passenger.

Previous to the adoption of the ad valorem system they were treated thus: "Every person, copartnership, corporation, association, car-loaning company, or fast-freight line engaged or that may hereafter be engaged in the business of running cars over any of the railroads of this State, or for renting such cars for use upon said railroads, the said cars at the same time not being exclusively the property of any railroad company paying taxes in this State under the provisions of article three of act one hundred and ninety-eight, session laws of eighteen hundred and eighty-three (seventy-three), and the several acts amendatory thereof, or of some railroad company incorporated and doing business under the laws of some other State or Province, shall be liable to pay taxes upon the gross receipts or revenue derived as car mileage or car rentals for the use of such cars while in use for traffic between local points in this State, and from all sums received from passengers as additional charges to the regular fare for the occupancy

¹ Report Board of State Tax Commissioners, Michigan, 1900, p. 48.

of any palace, drawing-room, sleeping, parlor, chair, or other car designed for passenger use between points situate within the limits of this State."

The rate levied was "two and one-half per cent. upon their gross receipts, as computed by the commissioner of railroads, and derived from passengers or from loaning, renting, or hiring these cars to any railroad or other corporation."

Closely associated with these were the Express, Telephone and Telegraph companies, which were treated thus :

EXPRESS, TELEPHONE AND TELEGRAPH COMPANIES.

"By Act No. 179, of the Public Acts of 1899, the legislature provides that telephone, telegraph and express companies shall be assessed by the Auditor General of the State, and shall pay to the State Treasurer a specific tax upon the property and business of such company, estimated upon the following basis :

"Upon the gross receipts of express companies derived from business within this State, 3 per cent.

"Upon the gross receipts of telegraph companies derived from business within this State, 3 per cent.

"Such taxes to be in lieu of all other taxes paid upon their property or business."

All these taxes were levied by the State. The municipalities in Michigan have never enjoyed the right of taxing railroads or other transportation corporations on property employed for transportation purposes. In the case of electric railways, however, which are of recent origin, and which were first established within the bounds of single municipalities, each municipality is allowed to tax that portion of the property within its limits.

For various reasons the people of Michigan came to believe that they were not obtaining from the railroad companies as large a proportionate revenue as some of the adjoining States, or as large a share as was contributed by other property within the State.

The agitation for a change in the method of taxing railroads was evidently due to a fundamental conviction that the physical property of railroads, which lay before the eyes of the common citizen, should pay in proportion to all other visible property, quite irrespective of the use to which it was put or the relation which it bore to the income of the railroads. A costly bridge across a ravine and the approaches thereto obviously represented the outlay of a very great deal of wealth on a single mile of track, while the next mile might cost but a fraction in comparison. Yet the principle that everyone should pay in proportion to his property plainly required that the one mile should be assessed in proportion to the capital expended on it, though it contributed no more to the railroad earnings than any other mile, and would indeed be worth as much less to the railroad company as was represented by the extra cost of maintenance.

As one of the State tax commissioners put it, "That these companies represent immense wealth of taxable property within this State goes without saying. Our people have clamored for this uniformity. Recent elections have overwhelmingly been won with that as almost the sole issue.

"The consensus of public opinion and sentiment is to the effect that uniformity does not exist; that inequality of the most flagrant type abounds; and that the people demand that a universal system shall be employed assess-

² Act of 1897. ³ Report 1900, p. 48-49.

ing all properties, taxable within the State by the ad valorem plan and upon actual value. Assuming this will be done by the legislature, equal taxation of these properties, with all others, can be worked out, because of the universal application of law."⁴

This movement for a change of system was led by the late Governor Pingree, who found increased taxation of railroads to be a popular policy. One of his strongest arguments against the taxing of gross earnings was the following, taken from his message to the Legislature: "The method is unjust. The tax upon earnings or income operates in favor of the railroad companies. When the times are hard and the earnings smaller, the tax is less. In the meantime the State's burdens are no less, and may, perhaps, have increased, and the relief accorded to the railroad companies during these hard times and depression, must be borne by the property owners generally. Thus, during times of depression, when the people are less able to pay, their burdens are increased, and just to the extent that the railroad company's burdens are diminished.

"What would be the result if the State attempted to collect the entire burden of tax upon earnings or income? How much would the farmer or merchant have contributed from 1893 to 1897? The result would have been that the State would have received but little, if any income, and would have been bankrupt and unable to meet its obligations."

The Michigan railroad commissioner, in 1897, puts the matter thus: "It is apparent that the present system of taxing railroads is unjust.

"1st. Because it is inequitable as compared with the tax upon other property, and because it is unjust to tax one kind of property upon its earning capacity and refuse the same privilege to other properties.

"2nd. Because the State, under the present law, is powerless to determine whether the earnings reported by the companies are accurate or not, the whole machinery for determining or reporting the same being practically within the control of the railroad companies.

"3rd. Because a partial control thereof by the State is inadequate to protect it.

"4th. Because the system as applied to roads doing an interstate business is a usurpation of the power of Congress to regulate commerce between the States, and to that extent is void."

Chiefly through the influence of Governor Pingree, the Atkinson Bill, first introduced in 1897, was finally passed in 1899. It was based on the law of Indiana and changed the system of railway taxation back to the old form of an ad valorem, or general property tax. Shortly after its passage the law of 1899 was shown to be unconstitutional in a couple of test cases before the Supreme Court of the State. This only stimulated the determination to have the system changed and in November, 1900, the Constitution was amended to permit of applying the ad valorem system to railroads and other corporations. The sections of the Constitution, specially affecting corporations, and the amendments to them are as follows:

Article XIV.

"Section 10. The State may continue to collect all specific taxes accruing to the treasury under existing laws. The legislature may provide for the collection of specific taxes from (banking, railroad, plankroad, and other) corporations." To this was added, "The legislature may

⁴ Report, 1900, p. 129.

⁵ Report of the U. S. Commission, Vol. IX., p. 1,023.

provide for the assessment of the property of corporations, at its true cash value, by a State Board of Assessors, and for the levying and collection of taxes thereon. All taxes hereafter levied on the property of such classes of corporations as are paying specific taxes under laws in force on November sixth, A.D. nineteen hundred, shall be applied as provided for specific State taxes in section one of this article."

"Section 11. The legislature shall provide a uniform rule of taxation, except on property paying specific taxes, and taxes shall be levied on such property as shall be prescribed by law." To this was added, "The Legislature shall provide a uniform rule of taxation for such property as shall be assessed by a State Board of Assessors, and the rate of taxation on such property shall be at the rate which the State Board of Assessors shall ascertain and determine is the average rate levied upon other property upon which ad valorem taxes are assessed for State, county, township, school and municipal purposes."

In the meantime a State Tax Commission was appointed in 1899, part of whose duty it was, in the language of the Act, "to inquire into and ascertain the valuation of the properties of corporations paying specific taxes under any laws of this State, and to ascertain the actual rate of taxation, as based upon the valuation of said property that is being paid by said corporations, and, to this end, said board shall require reports from, and make investigations as to the properties of such corporations in the same manner and to the same extent as if said corporation were paying taxes under this Act."

"To further report to the Legislature at the beginning of the regular Sessions, specifically the true valuation of the properties of corporations paying specific taxes and the rate of taxation actually paid on said valuation, and the true valuation of all other properties of the State and the rate of taxation the same are paying, to the end that the Legislature shall have the information necessary to re-arrange the rate or system of taxation on said properties, so that all taxable properties of this State may be taxed uniformly."

After examining the systems of all the different States, the Commission concluded that, "no one of them seemed to offer a fair or satisfactory solution of the problem before the Commission. It was, therefore, deemed wise that a thorough appraisal be made of the physical, tangible properties of all railroads of the State. The task was not only herculean in magnitude, but most difficult of execution. It required expert ability not possessed by the Commission. That such work, if performed at all, should be so well and thoroughly done as to command the respect of the State and of the railroads as well; otherwise it would be valueless and prove a waste of time and money.

"The matter was placed before the Board of State Auditors and their assent obtained to an allowance of reasonable bills for the work. Professor M. E. Cooley, of the Michigan University, a civil engineer of national repute and wide experience, was employed by the Commission to superintend and plan the appraisal. He was not hampered by limitations or directions, except that all bills must be approved by himself, the Commission and the Board of State Auditors. He was authorized to employ such help as he required. The work was to be done by men who were competent and fair, without any reference to their place of residence or their politics. They must have fitness for their work and he alone was to be judge of such fitness and ability.

"It was soon apparent that the cost of this work would be in excess of first estimates, but it was believed that what the people wanted was some solid basis upon which to found a system of railroad taxation and that a cost of forty or fifty thousand dollars, if need be, would be economy in the end. Upon such vast properties the taxation upon two or three millions of dollars would in a single year, at the average rate of taxation, equal the total cost of appraisal."⁶

Professor Cooley certainly accomplished his portion of the work in a most thorough and systematic manner. As this system of valuation has been deemed in Michigan an essential factor of the ad valorem method of taxation and as it is perhaps the most unique feature in connection with the alteration of the State taxation, some account of what is involved is necessary to this report. The work accomplished is concisely stated in the report of the tax commissioners for 1902.

"The Michigan Railroad Appraisal, conducted by Prof. M. E. Cooley and a corps of some seventy-five engineers, occupied the period from about the first of September, 1900, to the 30th of May, 1901, not all of the force being engaged upon the work, however, during the entire period. The plan that he evolved for the accomplishment of his purpose was first a division of the forces into two parts, namely, field men and office men. The latter were sent to the various railroad offices in small groups and there gathered all data that was available regarding the property of each company.

"They searched the engineering records and gathered a full description and classification of mileage, track, roadbed, rolling stock, buildings and lands, entering a complete record in detail upon special blank forms prepared for the purpose. Early in the work the idea of following the classification of construction expenses as outlined by the Interstate Commerce Commission was conceived, and this classification with but slight alteration was used as a guide in making up these blank forms. The list as used comprised the items in the following table; and as here given, shows the grand total cost of reproduction and present value of all physical railroad property in Michigan.

"The field men or inspectors before referred to were supplied with a concise copy of the information gathered by the office men and sent out singly on actual inspection of the physical property of each railroad. The inspector also carried with him an ordinary engineer's note book upon which to make his own independent notes regarding the description and condition of the property and at the same time check up the list supplied him by the office force. He covered his road either on foot, or by means of a hand car, but was not permitted to make his examination from the cab of a locomotive or the rear of a passenger or freight train. He described minutely the physical property, such as bridges, ties, rails, spikes, rolling stock, road bed, station buildings, etc., but did not place any value in dollars or cents upon the various items in the field. His sole duty was to describe each item and ascertain, if possible, the time it had been in use or what percentage its physical condition represented of a new item of the same kind, the valuation being made at a later period.

"The whole work was necessarily a progressive one and no precedent for its accomplishment existed. So it was found necessary to withdraw some of the office men and field men from their first duties as operations advanced and consolidate them into a calculating or estimating body at the main office in Detroit. These men received the note books of the field inspectors as fast as each road was gone over, together with the office blanks

⁶ Report, 1900, p. 69.

first mentioned, and from the two records commenced the task of estimating the cost and present value of the property examined. To avoid errors or influence in the nature of "the personal equation" of each individual, a set of tables containing average costs of all forms of railroad property down to the minutest detail, was made out. These price tables were the result of averages carefully arrived at and discussed by conference of the ablest men engaged in the work. For illustration, the price of steel rails as given in these tables was \$28.00 per gross ton, being found by averaging the standard weekly quotations for a period of one year. Some fifty of these tables were completed and the calculating force adhered rigidly to them in estimating the cost of property. The present value was then found by multiplying the cost by the percentage of condition established by the field inspector.

"Another feature that now presented itself was the necessity of honest expert criticism of the methods being used in order that no false premises should creep into the process of valuation. With this idea in view a board of review was appointed, consisting of Messrs. Octave Chanute and Maj. G. W. Vaughn of Chicago, Mr. Charles Hansel of New York, and Prof. Charles E. Greene of Ann Arbor, four of the best known engineers in the United States. All of these gentlemen are members of the American Society of Civil Engineers, Mr. Chanute being a past President of the Society. This board, after a careful examination of all that had been done, made many needful suggestions. Special departments were organized at this time in both field and office. These departments shaped themselves naturally along the lines of civil, mechanical, electrical and marine engineering in the field, and each had a counterpart in the office, such as Department of Roadway, Bridges and Buildings; Department of Motive Power, Rolling Stock and Tools; Department of Telegraph, Telephone and Electric Stations, and Department of Docks, Wharves and Car Ferry Terminals.

"Towards the close of December, 1900, the field work and inspection was practically completed and the field men either discharged, or retained for service in the calculating force as exigencies required. Preliminary results were reached in the office and it became necessary to compile them in a systematic manner.

"A portion of the force now employed was organized into a "Checking Department" and began a systematic study of the results passing through the compiling department for the purpose of correcting errors. From the 1st of January to the 1st of March the work was confined almost wholly to the office, the field work having been completed and final results on many of the roads reached. About the 1st of March it was decided to complete the work in Lansing, and to this end all records were shipped to the office of the Tax Commission, and the number of men employed diminished to four.

"For the next two months, or until the end of April, the time was spent in typewriting results and arranging them in an orderly condition for binding and preservation. The typewritten work was done on large sheets, four copies at a time. When completed, the finished work was thus reproduced in quadruple and formed nine complete volumes on fourteen by seventeen inch paper, with from 130 to 200 pages in each volume. The office notes and other data gathered from the railroad companies was bound into twelve large nine by seventeen inch volumes. The inspectors' notes were of course preserved in the engineers' field books, and the remaining data gathered into more or less compact shape between hard board covers.

"In addition to this, twelve volumes of letters and correspondence remained, together with five volumes comprising the appraisal of telegraph and telephone properties. Considerable time was spent in indexing and fil-

ing this small library, and some final proof reading was also attempted. The entire set of results now exists in the office of the Tax Commission, and has formed one of the most important parts of the basis of valuation of railroad property used by the board.⁷⁷

The cost of this work to the State amounted to \$65,000. The scheme of headings under which the physical property of the railroads was appraised and the total values under each are here given :

SUMMARY.

Michigan Railroad Appraisal.

Mileage.	
Main Line.....	7,082.35
Branches.....	730.92
Spurs and sidings.....	2,904.70
Second track.....	164.83

VALUE OF PHYSICAL PROPERTIES.

Subject.	Cost of reproduction.	Present value.
	\$	\$
1. Engineering, 4% items 2 to 25 inc. and 33.....	5,386,772	5,386,772
2. Right-of-way and station grounds.....	27,745,313	27,745,313
3. Real estate.....	863,337	863,337
4. Grading.....	21,699,995	21,699,024
5. Tunnels.....	1,148,070	1,093,445
6. Bridges, trestles and culverts.....	3,027,119	6,337,819
7. Ties (cross and switch ties).....	11,139,924	6,148,748
8. Rails.....	28,703,012	21,865,994
9. Track fastenings.....	3,845,030	2,987,982
10. Frogs, switches and crossings.....	1,469,781	1,040,120
11. Ballast.....	3,723,558	3,723,558
12. Track laying and surfacing.....	6,555,638	6,400,972
13. Fencing.....	2,763,595	1,627,790
14. Crossings, cattle guards and signs.....	607,542	428,474
15. Interlocking and signal apparatus.....	301,883	448,686
16. Telegraph (30) telephones.....	258,985	134,797
17. Station buildings and fixtures.....	4,108,738	3,111,103
18. Shops, roundhouses and turntables.....	2,157,228	1,467,509
19. Shop machinery and tools.....	1,107,910	882,634
20. Water stations.....	725,670	522,135
21. Fuel stations.....	303,289	201,461
22. Grain elevators.....	1,336,794	1,009,043
23. Warehouses.....	258,646	183,910
24. Docks and wharves.....	5,531,919	3,831,934
25. Miscellaneous structures.....	1,234,345	856,253
26. Locomotives.....	9,021,517	5,092,053
27. Passenger equipment.....	3,197,473	2,277,271
28. Freight equipment.....	19,734,246	13,690,587
29. Miscellaneous equipment.....	702,940	423,689
31. Ferries and steamships.....	1,725,000	1,095,500
32. Electric plants.....	93,061	89,898
33. Terminals (items included above).....		
34. Legal expenses, 0.5% items 2 to 25 inc. and 33.....	673,349	673,349
35. Interest, 3%, items 1 to 34 inclusive.....	5,290,549	5,290,549
36. { Miscellaneous } { Organization 1.5% do.....	2,645,277	2,645,277
{ expenses } { Contingencies 10%.....	18,428,759	15,127,110
Total cost of construction and equipment.....	202,716,262	166,398,156
37. Stores and supplies.....	1,474,829	1,474,829

⁷⁷ Report, 1902, pp. 52-55.

When these results were obtained it was found that the State had not yet a true valuation of the railroad property. It had at best but one of several factors which enter into an adequate appraisal. "It is generally understood that under the present system of taxing gross earnings, the taxes paid per mile of road vary to a much greater extent than do the tangible properties of the roads. In other words one road may have a tangible property worth \$15,000 per mile, while another road has a tangible property worth \$25,000 per mile. The road having the tangible property worth \$25,000 per mile may be paying upon gross earnings to-day four dollars of tax per mile to one dollar per mile paid by the road having the property of lesser value. Tangible properties and earnings do not correspond proportionately, and it is evident that the franchise and intangible values cannot be estimated by a proportionate addition to the physical or tangible values.

"It was, therefore, deemed wise by the Commission that investigation along this line should be made and reported to the Legislature. No one more familiar with the subject, nor better fitted by education and experience to cope with this subject, could be suggested than Professor Henry C. Adams, professor of political economy at the Michigan University. He has been for many years statistician of the Interstate Commerce Commission and has had a wide experience along many lines especially preparing him for such work. He was employed to take charge of this branch of the appraisal.

"If the Legislature should elect to pass a law of this character it should have before it some positive information bearing upon the subject. The methods that have been employed and the results obtained are shown by reference to Professor Adams' report. Should the Legislature enact a law for the taxation of railroads upon an ad valorem basis, it will have a complete valuation of all physical properties and to complement the same an appraisal of franchise values, in addition to the physical, as found by Professor Adams. It will have also an independent valuation of all railroads of the State whose stocks and bonds are found upon the market."

The method by which Professor H. C. Adams accomplished this task is best given in his report to the Michigan Board of State Tax Commissioners which is as follows :

"To the Board of State Tax Commissioners, Lansing, Mich.

"Gentlemen :

"In reply to your request for a method of valuing the non-physical element in railway properties, I submit the following :

"First. It is understood that the object of the investigation instituted by the Michigan Tax Commissioners is to determine whether the properties imposed with specific taxes pay, upon their true value, a rate equal to the rate paid by property taxed under the general tax law. The suggestions here submitted pertain to railways organized as corporations, and whose chief business is that of transportation.

"Second. It is understood that, as one step in this investigation, the Commission has undertaken to appraise the physical property of railways (real estate included) and that the request made to me is to formulate a satisfactory rule for appraising the non-physical or immaterial element in railway corporations.

"Third. It is submitted that this non-physical or immaterial element is not a simple commercial element, but includes, among other things, the following :

"1. It includes the franchise (a) to be a corporation; (b) to use public property and employ public authority for corporate ends.

"2. It includes the possession of traffic not exposed to competition, as, for example, local traffic.

"3. It includes the possession of traffic held by established connections, although exposed to competition, as, for example, through traffic that is secured because the line in question is a link in a through route.

"4. It includes the benefit of economies made possible by increased density of traffic.

"5. It includes a value on account of the organization and vitality of the industries served by the corporation, as well as of the organization and vitality of the industry which renders the service. This value, consequently, is, in part, of the nature of an unearned increment to the corporation.

"Fourth. As corroborating the existence of this element of value in all successful corporate enterprises, reference may be made to the following facts :

"1. Corporations almost universally are bonded for an amount in excess of the value of physical properties less the proceeds of the stock issued. If traffic or goodwill or franchises or organizations can be made security for the borrowing of money, is it not evident that they possess an established commercial value?

"2. It is not uncommon for courts, in placing railway properties in the hands of receivers, to defend their action by the assertion that the step is necessary in order to prevent the disintegration of the property. Is it not a legitimate conclusion from this fact that the courts recognize organization as an element of value ?

"3. The universal recognition of the necessity of supplementing the general property tax by some special method of taxation in the case of railways is an acknowledgment of the fact that the general property tax by ordinary methods of assessment does not attach itself to the full value of corporate property. The general property tax worked well when the major portion of property was material and visible; it failed to work well when, through the development of corporate enterprises and credit relations, immaterial values came to be relatively significant.

"Fifth. Inasmuch as nothing tangible or visible gives support to the value under consideration, it must be determined on the basis of information secured from the current accounts of the corporations. There are two accounts which may be used for this purpose, namely the general balance sheet and the income sheet. In the balance sheet will be found a statement of assets and liabilities, giving cost of road and equipment on one side and the par value of stocks and bonds on the other. For reasons that need not here be stated, these items are not satisfactory for the purpose which this commission has in view. It may be assumed that the appraised value of the physical property of railways (including franchise element in the right of way) will not coincide with the balance-sheet statement of cost of road and equipment.

"The practice adopted by many States of appraising railway property on the basis of the market value of stocks and bonds has something to be said in its favor, but it is not satisfactory. This point, however, need not be argued at the present time, because this commission, by instituting an appraisal of the physical assets of the corporations, has committed itself to a rule inconsistent with the valuation of corporate liabilities.

"In discarding the balance sheet as the basis of valuation, the commission is forced to accept for this purpose the income account, a conclusion which finds support in the established rules of corporation finance. The task of appraising railway properties, undertaken by this commission, is akin

to, if not identical with, the revaluation of railway securities, should this become necessary for reorganization or for transfer. As stated by Mr. Greene, an authority upon this subject, the holder of railway properties "must accept as a basis for revaluation of his securities the earning power of the company as a carrier of traffic." This "earning power" is undoubtedly the basis of all valuation of corporate properties, and it is the income account from which this earning power can be determined.

"Another reason for accepting the income account of railways as a basis for the appraisal of immaterial values, is that the rules of bookkeeping, so far as this account is concerned, are fairly uniform for all railways, and in the main rigidly followed. This is especially true so far as it is necessary to make use of the income account for the purpose of this commission. The degree of accuracy attained in this account may be suggested by reference to the official classification of operating expenses adopted and followed by the principal railways of this country, a copy of which is herewith submitted. I also submit in this connection the form of income account prescribed by the Interstate Commerce Commission and followed by the majority of State Commissions.

"Sixth. The rule submitted for the appraisal of the immaterial values of railway properties, or what I prefer to term the capitalization or corporate organization and business opportunity, is simple, as follows :

"1. Begin with gross earnings from operation, deduct therefrom the aggregate of operating expenses and the remainder may be termed the "income from operation." To this should be added "income of corporate investments," giving a sum which may be termed "total income," and which represents the amount at the disposal of the corporation for the support of its capital and for the determination of its annual surplus.

"2. Deduct from the above amount—that is to say "total income" as an annuity properly chargeable to capital—a certain per cent. of the appraised value of the physical properties.

"3. From this amount should be deducted rents paid for the lease of property operated and permanent improvements charged directly to income. The remainder would represent the surplus from the gross earnings from the year's operations, and for the purpose of this investigation may be accepted as an annuity which, capitalized at a certain rate of interest, gives the true value of immaterial properties.

"Seventh. To obviate the criticism that both gross and net earnings vary from year to year, it is suggested that, in place of a single year's income account, a period of 10 years be accepted as the basis of computation. The reason for accepting a period of 10 years is that under existing commercial conditions it is likely that the corporation whose property is appraised would, during that period, pass through years of both prosperity and adversity.

"Eighth. It will be observed that the above rule fails to appraise the speculative element in railway property. While this element doubtless affects the price of corporate stocks and corporate bonds, it is not entirely clear that it should influence appraisals for the purpose of taxation. Should, however, the commission desire to compute the present worth of property, as resting upon expectations in the future as well as upon earnings in the past, the pertinency of the above rule would not thereby be impaired. This is true, because the speculative value of properties must, from the nature of the case, be a modification of their true value computed upon the basis of their earning capacity."⁸

⁸ Report of Industrial Commission, 1903, Vol. IX., pp. 375-378.

A concrete case will illustrate Professor Adams' method:—

CHICAGO AND NORTHWESTERN RAILWAY.

Average for ten years :

Gross earnings from operation.....	\$ 1,971,951	
Operating expenses, exclusive of taxes.....	1,244,748	
Net income from operation.....		\$ 727,203
Net income from investment.....		46,890
Total available corporate income.....		774,063
Rents of Michigan property not included in Cooley Appraisal.....	0	
Interest on interest-bearing current liabilities.....	0	
Permanent improvements in Michigan charged to income.....	12,000	
Total deductions from corporate income.....		12,000
Surplus from operation.....		\$ 762,063
Mean value of physical elements (computed from Cooley appraisal)...	12,239,214	
Corporate surplus from operation.....		762,063
Tax of 1% allowed on mean value of physical elements.....	122,392	
Annuity of 4% allowed on mean value of physical elements.....	489,569	
Sum of tax and annuity.....		611,961
Net corporate surplus.....		\$ 150,102
Capitalization of net corporate surplus at 7%, giving value of non-physical elements.....	2,144,314	
Cooley appraisal of physical elements.....	13,106,048	
Present value of property.....		<u>\$15,250,362</u>

Report of 1902: p. 56.

Professor Adams afterwards admitted that his method of arriving at intangible values was not altogether accurate and would require revision.

As Professor Cooley explained to the Ontario Commission, "The appraisal of railway property in 1900 was made simply for the purpose of informing the Legislature of the value of railway property in the State, the object being to ascertain whether railway companies were paying their fair share of taxes in comparison with individual or general properties. On the strength of the report they changed the method of taxation from the specific to the ad valorem system."

The new law which accomplished this purpose under the amended constitution was passed in 1901 and slightly amended in 1903. In its present shape the essential features of the law are as follows:

"SEC. 4. It shall be the duty of said board to make an annual assessment upon an assessment roll to be prepared by said board, of the property having a situs in this State as hereinafter defined, of railroad companies, doing business within this State, car loaning companies, and refrigerator and fast freight line companies, and all other corporations owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this State.

"SEC. 5. The term property as used in this act shall be deemed to include all property, real or personal, belonging to the corporation subject to taxation under this act, including the right of way, roadbed, stations, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph or telephone

poles, wires, conduits, switchboards, and all other property used in carrying on the business of said corporations or owned by them respectively, and all other real and personal property and all franchises, said franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property: *Provided however*, That this definition shall not include, apply to or subject to taxation such real estate as is owned and can be conveyed by such corporations under the laws of this State which is not actually occupied in the exercise of their franchises or in use in the proper operation of their roads or their corporate business, but such real estate so excepted shall be liable to taxation in the same manner and for the same purposes and to the same extent and subject to the same conditions and limitations as to the collection and return thereon, as is other real estate in the several townships or municipalities in which the same may be situate.

"Sec. 6. The several corporations enumerated in this act, doing business in this State, shall annually, between the first and thirtieth days of July in each year, under the oath of their president, secretary, treasurer, superintendent or chief officer of such company, make and file with the State Board of Assessors, in such form as said board may provide, upon blanks to be furnished by said board, a statement containing the following facts :

RAILROAD, UNION STATION AND DEPOT COMPANIES.

"The blanks furnished to railroad and union station and depot companies shall provide for the following information:

First, The name of the company;

Second, The nature of the company, and under the laws of what state or county organized;

Third, The location of its principal office;

Fourth, The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;

Fifth, The name and postoffice address of the chief officer or managing agent of the company in Michigan;

Sixth, The number of shares of capital stock;

Seventh, The par value and market value, or if there be no market value, the actual value, of the shares of stock on the thirtieth day of June of the year in which the report is made;

Eighth, A detailed statement of the real estate owned by the company in Michigan, and where situate, and the value thereof;

Ninth, A detailed statement of the personal property, including moneys and credits owned by the company in Michigan on the thirtieth day of June in the year in which the report is made, where situate, and the value thereof;

Tenth, The total value of the real estate owned by the company situate outside of Michigan;

Eleventh, The total value of the personal property of the company situate outside of Michigan;

Twelfth, The whole length of their lines, and the length of so much of their lines as is within or is without Michigan, which lines shall include what said railroad companies control and use as owners, lessees, or otherwise;

Thirteenth, A statement of the entire gross receipts of the companies, from whatever source derived, for the year ending the thirtieth day of June in the year for which the report is made;

Fourteenth, Such other facts and information as said board may require, in the form of the return prescribed by it.

EXPRESS COMPANIES.

"The blanks furnished to express companies shall provide for the following information :

First, The name of the company;

Second, The nature of the company and under the laws of what state or county organized;

Third, The location of its principal office;

Fourth, The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;

Fifth, The name and postoffice address of the chief officer or managing agent of the company in the State of Michigan;

Sixth, The number of shares of capital stock, (a) authorized; (b) issued;

Seventh, The par value and market value, or if there be no market value, the actual value of the shares of stock, together with the total amount of bonded indebtedness, on the thirtieth day of June of the year in which the report is made;

Eighth, The situation, income and value in detail of its real estate in this State;

Ninth, The total income from and cash value of all its real estate situated outside of this State;

Tenth, A full and correct inventory, at the true cash value, of its personal property, including moneys and credits, within this State;

Eleventh, The true cash value of all its personal property, including moneys and credits without this State;

Twelfth, The whole length and names of railroad lines and water and stage routes over which it did business, and separately, in detail, the portions of such lines and routes within this State, and the portion of such routes over navigable waters of the United States within this State;

Thirteenth, Such other facts and information as may be deemed necessary by the State Board of Assessors, or any member thereof, to the proper assessment of the property of such company.

CAR LOANING, STOCK CAR, REFRIGERATOR AND FAST FREIGHT LINE COMPANIES, AND OTHER CAR COMPANIES.

"The blanks furnished to car loaning, stock car, refrigerator and fast freight line companies, shall provide for the following information :

First, The corporate name of the company;

Second, The nature of the business of said company, and under the laws of what State or country organized;

Third, The location of its principal office;

Fourth, The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager;

Fifth, The location of its principal office in the State of Michigan, together with the name and address of the chief officer or managing agent of the company in Michigan;

Sixth, The total number of cars and rolling stock of any such corporation run over or operated upon any line or lines of railroad within this State each day during the entire year preceding the date of making and filing such report;

Seventh, The cost of construction of each of said cars;

Eighth, The length of time the same has been in service;

Ninth, The cash value of each of said cars so operated and run in this State, at the time of making and filing this report;

Tenth, And such other and additional information as may be deemed necessary by said board, or any member thereof, to the proper assessment of the cars of such company in this State in accordance with the provisions of this act and to the performance of the duties imposed upon it thereby.

"SEC. 8. Subsequent to the filing of the reports required in the preceding section, and prior to the fifteenth day of January in each year, it shall be the duty of the said State Board of Assessors, to prepare an assessment roll as provided in section four of this act, upon which they shall assess at the true cash value on the thirtieth day of June of the year in which the assessment is made, all the properties of the companies herein enumerated, subject to taxation under this act, which said assessments shall not be final until reviewed as herein provided. For the purpose of arriving at the amount and character and the true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment and taxation, the said board may personally inspect the property belonging to said companies, and may take into consideration the reports filed under this act, the reports and returns of such companies filed in the office of any officer of this State, and such other evidence as may be obtainable bearing thereon. In determining the true cash value of the property of railroad and union station depot companies which own, lease, or operate lines partly within or partly without this State, the said board shall be guided, in ascertaining the property subject to taxation in Michigan, by the relation which the number of miles of main track within the State of Michigan bears to the entire mileage of the main track of said companies both within or without this State. In determining the cash value of the property of express companies, they shall ascertain and determine the actual value in money of the entire amount of the capital stock and bonded indebtedness of such express company. From the amount so obtained and determined, said board shall deduct the actual value of all real estate owned by it as ascertained by said board, and the actual value of all its personal property which is not used in the express business of such express company. And the remainder thus obtained shall be used in determining the assessment of such express company in the following manner : The said board shall then divide the amount obtained above by the total number of miles of railroad, stage, water and other routes over which the company did business to obtain the value per mile, and shall then multiply the value per mile thus obtained by the total number of miles of such routes within this State, exclusive, however, of the number of miles of water routes over the navigable waters of the United States within this State, to which results shall be added the value of all real estate owned by such express company in this State, as determined by said board, and the sum so obtained shall be taken and considered as the actual value of the property of such express company subject to assessment and taxation in this State. In ascertaining the cash value of the property of car loading, stock car, refrigerator, fast freight line and other car companies subject to taxation under this act, they shall ascertain the average number of cars used in this State during the year preceding the day of the filing of the report mentioned in the preceding section, such average to be determined by dividing the total number of cars so used or operated within this State during said year by the total number of days on which said cars were so used or operated, within this State; and they shall also ascertain the average cash value of such average number of cars, and from said data the total valuation shall be determined and shall be the assessment against the property of said corporation."

After the average rate of taxation for the whole State is ascertained by the board, this rate is to be levied upon the assessed value of the railroads and other companies to which the act applies. The State tax "shall be payable on the first day of April following the assessment and levy thereof, and shall be in lieu of all other taxes for State and local purposes." As to the application of the taxes when collected; in accordance with the provisions of the State constitution under the old system of specific taxation, "all taxes collected under this act shall be applied in paying the interest upon primary school, university and other educational funds and the interest and principal of the State debt, in the order herein recited, until the extinguishment of the State debt other than the amounts due to educational funds, when such taxes shall be added to and constitute part of the primary school interest fund; and such taxes as are collected under the provisions of this Act shall be treated and disbursed as specific taxes are now treated and disbursed."

As to how this works out in practice, we have the following statement from the tax commission of 1900: "During the last year corporations with one hundred and forty millions of authorized capital stock have been organized in Michigan. If specific taxes shall be increased upon or extended to other corporations than those now taxed by that method, the interest received will go into the primary school interest fund. That fund, together with the one mill tax, is now apportioned to the several counties of the State, according to the number of children of school age. This provision may be a very wise one, in that it makes children and not dollars the units for distribution, but the law now provides that these monies shall be used for teachers' wages only.

"Attention is hereby directed to the interesting and seemingly important fact that there are hundreds of school districts in the State where the monies now received from these two funds considerably more than pay all the wages of teachers employed.

"The surplus is retained and used for other expenses. In the case of township districts, it is retained for other township expenses and with school districts for unknown purposes, though, without doubt, wisely expended in most cases.

"If, perchance, these funds shall be more than doubled within the next few years, the opportunity will be greatly increased for misappropriation, since the great proportion of the 6,469 ungraded schools of the State levy no tax for teachers' wages, but depend entirely upon the distribution of the primary school and one mill tax."

The first assessment under this Act was made in 1902, but it has been disputed by the railroads as unconstitutional, on the ground of its inequality, and the matter is now before the courts.

The original Board of Tax Commissioners was undoubtedly actuated by an enthusiastic zeal and singleness of purpose in its work. In its general capacity as a board for the control of the assessments for school, local and State taxes, and in reviewing and equalizing the work done by the local assessors throughout the State, it has accomplished great reforms. It has brought order out of chaos by the introduction of a uniform and impartial system for the assessment of real estate and personal property. As to whether the system reaches all forms of private wealth, which, in justice, ought to contribute to the public revenues, and especially that growing factor of income unrepresented by tangible property, is a question on which some at least of the members of the board have serious doubts. As a board

⁹ Report of 1900, p. 74.

of original and complete jurisdiction in the matter of assessing railroads and other corporations, its work has been, as the members admit, extremely difficult. At the same time it is without any practical check upon its operations, other than an appeal to the Supreme Court, which at best can only pass upon the legal aspects of assessment. It is evident, however, from the information obtained from the board itself, that its work with local assessments has more or less completely determined the methods of valuation which it has applied to such large and complex properties as railroads and other transportation corporations.

From the first it was evidently the conviction of the board, determined by the change which had been made imperative by popular vote, that some comparatively simple and direct method of valuation for railroads would be possible, such as was applied to ordinary private property. This idea was undoubtedly at the basis of the popular demand for "equality of taxation." It was in this faith that the board sought to have an expert valuation made of the physical property of the railroads.

"If it shall be sought to place only railroads, telegraph, telephone and express companies under the direct assessment of such a board, it would seem to be wise that ample provision be made for a correct, systematic and proper valuation to be made of their properties, as provided by the constitutional amendment.

"Such valuation should be made periodically by experts, men eminently capable, and all data, together with inventories, should become matters of public record, open to inspection.

"It is but nonsense to talk of placing the valuation of these immense properties, worth hundreds of millions, in the hands of men for valuation, with whom it would be a physical impossibility to make even an approximate valuation. If railroads and other like corporations are to be assessed upon valuations, only men capable of doing this work by training and experience can find even approximate values, and this should be done so openly that not the faintest suspicion may attach to the assessing board or to the corporations themselves."¹⁰

The board, however, found itself compelled to travel far from the proposed expert and open method of assessing railroad values.

Professor Cooley himself, a professor of engineering, not of finance, had no assurance as to the finality of his own results. In his interview with the Ontario Commission he said:—"After you have made a physical valuation and a careful investigation of the financial end of the problem, you have not then reached the value of a railway property. At that stage, with all that data at your hand, it needs a careful study of the road itself and the conditions of its management, the country through which it operates, the local conditions which may tend to increase or lower the value and affect its future. That we did not touch on, because it was the distinct duty of the Board of Tax Commissioners."

The Board of Tax Commissioners were themselves compelled to extend the range of their basis of valuation until they seemed to cover every known method. In the end, as Mr. Freeman, one of the Commissioners, stated, "When it comes to a question of the ultimate valuation of railroads, each member of the board has his own opinion." The result has been that the valuation which is actually put upon the railroads is a sort of compromise, which differs very materially indeed from the expert valuation of Professors Cooley and Adams. Their new method has also compelled the Board of Tax Commissioners to depart so completely from their original ideal of hav-

¹⁰ Report of 1900, p. 64.

ing the grounds of valuation made a matter of public record, that no factor in the valuation of the railroads is made public. An aggregate and final valuation is simply placed upon each railroad system by a method which, however conscientious on the part of the assessors, neither the railway nor the public is permitted to discover. Indeed, one cannot but sympathize with the perfectly frank admission of the board that were they to reveal the grounds of their valuation they would simply invite endless criticism and objection on the part of the railroads and other corporations which they are required by law to assess.

But a method of assessment the difficulties of which bring about such results seems at once unsatisfactory and dangerous when applied to such extensive properties as railroad corporations.

The wide variations in valuation between the different methods of estimating the Michigan railroads under the ad valorem system, are brought out in the table on pages 50, 51. It gives at once the separate and combined results of the valuations of Professors Cooley and Adams, whose methods were made public, the valuation as finally adopted by the Tax Commissioners, whose methods are not made public, and also the taxes levied on this valuation, and, by way of contrast, the taxes levied by the previous method.

In Michigan, as in almost all other states of the Union, no income tax is levied upon private individuals, there being a very strong and ancient prejudice against this form of taxation. In earlier times, under a less complex form of economic society, the income of the citizen was fairly proportioned to the amount of tangible property or simple securities held by him. Hence the absence of an income tax resulted in no appreciable inequality in taxation. In more recent times, however, not only has the great development of corporations altered this situation, but the highly specialized forms of personal employment, agency, and business enterprise, have altered the basis of incomes to such an extent that great numbers of moderate, and not a few very large incomes are enjoyed by people who do not possess any corresponding amount of taxable property. Under the existing system of taxation in Michigan, as well as in many other states, these incomes are practically exempt from all state or municipal taxation. This is acknowledged by even the stoutest advocates of the ad valorem system as one of its chief weaknesses.

In the case of certain corporations, however, there has been developed a tendency to make income a basis of taxation either directly or indirectly. Where the ad valorem system has been so strenuously advocated, as in Michigan, it has been necessary to invent a species of property which would express capitalized income. Thus by a sort of legal fiction the much overworked term "franchise" has been made to cover this class of wealth. But in its earlier stages the tax commissioners apprehended difficulties. "It is not entirely free from doubt that "franchises" and other intangible properties, all of which are of great value to the owner and consequently legitimately available for taxable purposes, are assessable, as such, under our present tax law. We recommend that this class of property should be made assessable by special enactment, either as real or personal, and attendant to the property being assessed, or separate if desired or necessary, and that special provision also be made for the collection of all taxes assessed against this species of property; that Sec. 27, of the general laws, respecting the meaning of "cash value," should be amended so as to provide that, among other things that may be considered by the assessor in making up the cash or actual value of the property, he shall also consider the franchise, if any, at-

tendant upon or inherent in the property or its value, and all things else which in any way tend to add value to the property being considered."¹¹

In attempting to reduce everything to an ad valorem basis, the Commissioners acknowledge that they are practically shut up to one course by the demands of the public. "We are free to admit that these thoughts or conclusions are shaded, if not largely influenced by the demands of the people. The people have committed, as it were, its officials to policies which cannot be ignored; neither must they be swerved from their purposes or thwarted, without trial at least, in these demands. Indeed, we believe they are so intensely aroused that they will not brook from any official, interference with the enactment of law tending to carry their desires to fruition. We are aware that many eminent political economists and those said to be well informed do not accede to all these views; but the people, as a whole, have spoken with such unanimity, or large majority, for the uniform ad valorem taxation of the properties in the State that legislation looking to these results, it would seem, is imperative."¹²

Yet, notwithstanding the tendency to make physical property and its valuation the basis of assessment, one of the first commissioners, Mr. Robert Oakman, in a special report, and in discussion with the Ontario commission, recognized with Prof. Adams that after all it is earning power which lies at the basis of true market value and should be the ultimate basis of assessment. "The earning power of a property often determines the market or cash value of it, and in many cases is the only means which can safely be relied upon. But the earning power embraces in its term many things, such as advantage and disadvantage of location, quality, quantity, market facilities, environment and many other conditions. None of these things, however, can be assessed separately nor valued separately, but are simply considered as a means of fixing the true value of the property as an entirety." In speaking of the methods of valuation he says, "It (the board) know that many of these corporations, each one of whom, by the business it transacts, by combining into a single use all the separate pieces and articles of tangible property, by the contracts, franchises and privileges which it has acquired and possesses, has created a corporate property more or less valuable according as it produces an income greater or less in amount." And again, with special reference to railroads, he says, "In the markets of the world these properties have a value which is measured mainly by the income which they will produce. The commercial world, when it desires to invest in the stocks and bonds issued by these corporations, informs itself about the earning capacity of the properties on which they are based. All its search lights are directed upon their earning power. Why should not the State do likewise?"¹³

Thus, though earning power had been expressly discarded, as a basis of taxation, and the ad valorem system adopted in its place, yet the more the Commissioners studied the subject in its practical operation, the more they were driven back to income as the leading factor in value. They would seem to have ended by a sort of compromise between the two methods of valuation, which may account for the very high assessment which they have attached to some roads as compared with the valuation of the experts or the previous system of taxation. Owing, however, to the policy adopted of refusing to make public the basis or composition of their values, it is impossible to go behind their own statement that, having taken all things into consideration such and such is the value which they place upon the property. The nearest

¹¹ Report, 1900, p. 136. ¹² Report of 1900, p. 139. ¹³ Report of 1900, pp. 146, 148.

Name of Company.	Prof. M. E. Cooley.		Prof. H. S. Adams. Non-physical Value.	Cooley-Adams. Entire Value.	Value as Reviewed 1902.	Taxes levied by State Board 1902.	Taxes levied by Railroad Com- missioner 1902.
	Cost of Reproduction.	Present Value.					
1	7,312,380	6,024,702	322,449	6,347,151	7,182,000	102,700 33	45,749 98
2	184,300	150,185		150,185	75,000	1,036 83	301 52
3	477,530	380,494		380,494	15,000	2,038 84	1,285 08
4	136,842	78,312		78,312	15,000	8,405 84	1,431 16
5	270,042	222,448		222,448	200,000	8,405 84	1,431 16
6	1,601,042	1,004,590		1,004,590	400,000	8,405 84	1,431 16
7	2,784,422	2,051,138		2,051,138	3,400,000	46,142 77	14,388 26
8	15,683,424	13,008,048		13,008,048	14,750,000	201,513 46	94,888 21
9	852,768	528,000		528,000	400,000	4,731 17	2,789 71
10	944,668	753,313		753,313	800,000	13,008 04	5,013 09
11	18,000	17,106		17,106	37,000	13,008 04	5,013 09
12	1,120,893	1,151,701		1,151,701	2,100,000	28,377 00	8,437 76
13	4,171,008	3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
14		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
15		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
16		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
17		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
18		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
19		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
20		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
21		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
22		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
23		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
24		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
25		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
26		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
27		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
28		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
29		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
30		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
31		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
32		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
33		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
34		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
35		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
36		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
37		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
38		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
39		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
40		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
41		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
42		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
43		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
44		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
45		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
46		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
47		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
48		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
49		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
50		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
51		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
52		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
53		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
54		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
55		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
56		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
57		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
58		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
59		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
60		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
61		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
62		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
63		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
64		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
65		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
66		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
67		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
68		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
69		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
70		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
71		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
72		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
73		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
74		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
75		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
76		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
77		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
78		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
79		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
80		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
81		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
82		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
83		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
84		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
85		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
86		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
87		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
88		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
89		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
90		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
91		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
92		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
93		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
94		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
95		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
96		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
97		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
98		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
99		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26
100		3,438,671		3,438,671	4,500,000	56,125 10	18,185 26

Manistee & Grand Rapids.....	822,136	706,133	466,690	159,871	706,133	500,000	6,844 53	3,823 45
Manistee & Luther.....	510,894	388,185	1,188,628		388,185	150,000	2,963 36	915 85
Manistee & Northern.....	1,422,136	1,188,628			1,188,628	1,500,000	20,533 59	9,251 70
Manistee Railroad.....	601,266	467,670			467,681	250,000	3,422 26	2,386 53
Manistique, Marquette & Northern.....						500,000	6,844 53	3,711 04
Marquette & Southeastern.....						440,000	6,023 18	
Mason & Oscoda.....	265,606	183,763			183,762	75,000	1,026 68	452 73
Michigan Suburban.....						500	6 84	
Michigan Central.....	20,570,963	17,623,749	9,140,514		26,764,263	27,500,000	376,448 88	288,968 61
Battle Creek & Sturgis.....	495,963	355,806			355,806	290,000	3,969 82	510 42
Bay City & Battle Creek.....	298,416	246,468			246,468	150,000	2,053 86	311 36
Buchanan & St. Joseph River.....	24,729	20,971			20,971	10,000	136 89	
Canada Southern Bridge Co.....	325,501	221,670			221,670	300,000	4,106 72	52 18
Detroit & Bay City.....	4,898,733	4,155,677			4,155,677	3,500,000	47,911 68	29,114 06
Detroit, Delray and Dearborn.....	90,027	66,282			66,282	50,000	684 45	
Grand River Valley.....	1,367,158	1,599,154			1,599,154	1,400,000	19,164 67	11,227 36
Jackson, Lansing & Saginaw.....	7,684,132	6,084,496			6,084,496	4,500,000	61,600 73	51,489 71
Kalamazoo & South Haven.....	544,929	444,913			444,913	325,000	4,446 94	2,015 30
Michigan Air Line.....	2,862,267	2,147,125	848,729		2,490,854	1,875,000	25,664 97	8,026 01
Michigan, Midland & Canada.....	163,458	128,774			128,774	100,000	1,363 91	160 88
Toledo, Canada Southern & Detroit.....	2,693,507	2,021,064			2,706,721	5,000,000	68,445 25	37,281 17
Milwaukee, Benton Hbr. and Columbus.....	363,908	293,867			273,867	200,000	2,737 81	783 32
Mineral Range.....	1,392,941	1,392,941			1,746,198	2,000,000	27,378 10	17,461 81
Minneapolis.....	1,516,292	1,392,941			1,746,198	2,000,000	27,378 10	17,461 81
Minneapolis, St. Paul & Sault Ste. Marie.....	5,159,422	4,016,206			4,016,206	5,100,000	69,814 15	24,518 44
Munising.....	802,913	732,566			732,566	410,000	5,612 51	1,415 46
Northern Michigan.....								
Onaway & North Michigan.....						13,000	246 40	
Port Huron Southern.....						26,000	355 92	147 39
Pere Marquette.....						24,550,000	336,063 18	255,813 96
Grand Rapids, Belding & Saginaw.....						275,000	3,764 49	
Bay City Belt Line.....	136,866	110,920			110,920	100,000	1,363 91	
Grand Rapids, Kalamazoo & Southeastern.....	468,966	881,197			881,197	375,000	5,133 39	
Saginaw, Tuscola & Huron.....	1,083,911	773,076			773,076	700,000	9,682 33	
Port Huron, Oxford and Northern.....	6,163,195	929,820			929,820	1,000,000	13,680 06	5,176 22
Quincy & Torch Lake.....	431,706	392,748			392,748	275,000	3,764 49	1,901 01
Rapid Railroad.....						7,500	102 67	
Sault Ste. Marie Bridge Co.....	291,071	263,690			263,690	400,000	5,475 62	930 32
South Haven and Eastern.....	410,263	291,941			291,941	325,000	4,148 94	1,673 71
Toledo & Monroe.....	232,720	232,720			232,720	875,000	5,133 39	
Traverse City, Leelanau & Manistique.....	864,140	807,086			807,086			
Wausau.....	2,813,283	2,833,166			2,833,166	8,500,000	47,911 68	46,906 32
Wisconsin and Michigan.....	427,919	358,244	104,357		358,244	225,000	3,060 01	939 07

approach that can be had to the method of assessment which at present prevails in Michigan, is expressed in such terms as these : "It may well be said that there is no more difficult class of property to value than that of a railroad company, embracing as it does a wide variety ranging from lands even to mines and manufactories. A great many different methods have been advocated, and much has been written by the exponents of these ideas, each one presenting something worthy of consideration. It is noticeable, however, that the general trend of thought among all who have written on this subject lies in the direction of some one plan or method which is sweepingly applied to the entire list of railroads of the State or group. In some instances the properties have been arranged in groups, according to earning power, market value of their securities or other distinctive feature.

"The definition of cash value in this State is so broad that it necessarily includes every element of value, and the conception of the valuation of railroad property that does not include its whole meaning must be incomplete. It is, therefore, the opinion of this board that no one plan may be arbitrarily applied, but that each individual property should be subjected to an examination covering every possible phase of the question. A railroad property may be worth more or less than its physical value, but how much more or how much less will be largely dependent upon the amount invested taken in connection with the earning power and other governing principles."

In discussing the matter with the Ontario Commission, Mr. Freeman, who was the chief spokesman of the board, said that in valuing a railroad, "the object is to find out what the road will sell for, taking into consideration its earnings, location, stock and bonds, everything, in fact, that we can get to determine the value." In fact he reaches the conclusion that railroads are to be valued on the same principle as a horse. "These properties must be assessed at their cash value and cash value is duly defined for us by Statute. It is the usual selling price of property at the place where located, at a private and not at an auction, or forced sale, taking into consideration all the elements surrounding the property, like location, mineral deposits, water power and privileges, or anything else that goes to make it valuable, taking into consideration *everything*." And again "What are the elements of railway value? What do a buyer and seller look at? Is it cost of reproduction, location, stock and bonds, and so forth? It is not any one thing. I say Professor Adams cannot obtain a valuation on property by any single element, such as earning power. That may be one of the best features to consider, but there are many others to consider as well. I would find out a railway's earning power and after I had obtained that I would apply what a reasonable man would say should be a proper percentage to capitalize. There you will find a large difference of opinion, however, ranging all the way from four to ten per cent. But I think Judge Groscup hit the nail on the head in the case that came before him in the courts, where he applied the rule at six per cent. and allowed for taxes, replacement, keeping up the maintenance of the road, but not for renewals. Now there is a stock and bond theory in which I have no faith, because it is well known that this is nothing more than a manipulation of the stock exchange, and we have had the paradox of the railways increasing in value a year or two ago, whereas the stocks went down, so this is no criterion to help us, although we will take it into consideration."

Further, Mr. Freeman would seem to have abandoned in practice Professor Cooley's method of valuating properties in detail. In reply to the

suggestion that the right of way of two roads coming into a city might be of very different values owing to the sections of the city through which they pass, Mr. Freeman says, "Now you are attempting to divide up the property as you would divide up the works of a watch. You cannot get at it in that way. You must assess the road in its entirety under the laws of our supreme court." Referring to Professor Cooley's statistics, the Secretary of the Board, Mr. Gullifer, said that they made just as much or as little use of his valuation as they pleased, and on this point Mr. Freeman took the same position.

Other members of the board, Mr. Sayre and Mr. Dust, in addition to the elements mentioned by Mr. Freeman, would consider the future possibilities of the road, its opportunity for development, etc., but with this Mr. Freeman did not altogether agree. If these considerations were given much weight, the result would be to tax the railroads not merely for what they are worth at the present time, but for much of their future development as well, though the future development would be taxed also when it became actual.

Throughout the interview with the board it was made quite clear that its members had reached the practical attitude of refusing to pin their faith to any special method of valuation. All factors contributing to value were supposed to be taken into consideration. In this way they avoided entirely the responsibility of saying how their ultimate assessment was made up, even assuming it to be known to themselves. Obviously, however, such a system has the fatal defect of making it impossible either for the railroads or the general public to distinguish between the most accurate and conscientious valuation, and mere ignorant guess-work or quite prejudiced and even dishonest returns. Certainly one cannot imagine a more complete departure from the fundamental basis laid down by the tax commission for the administration of the new system. "Such valuations should be made periodically by experts, men eminently capable, and all data together with inventories, should become matters of public record, open to inspection. Any private office valuation would lead to grave charges."

INDIANA.

The ad valorem method of taxation, as operated in Indiana, affords one of the best examples of a careful, reasonable and practical operation of the system, to be found in the United States. In Michigan and Wisconsin, as we have seen, a conscientious effort is evidently being made to carry out the wishes of the people in their determination to have the property of corporations taxed on the same basis as ordinary private property. The ad valorem, or general property system of taxation, by which this is to be accomplished, has just been introduced in those states and indicates as yet a certain lack of flexibility characteristic of newly adopted institutions. What may be the normal outcome in these states it is as yet impossible to determine, but in Indiana, whose system has been the model for Michigan, and, through it, for Wisconsin, ad valorem taxation has been in operation sufficiently long to have attained considerable flexibility in operation, and, in its present form, not too long to have got into those official ruts, which an extensive and elaborate organization is apt to wear for itself, and from which, in proportion to its weight and complexity, it is so difficult to escape.

As the system of taxation for railways, as well as for other transportation corporations, including telegraph and telephone companies, is practically the same as that for all other forms of property, except as to the author-

ity making the original assessment, it will be necessary to give in outline the general system of the State.

As usual in case of general property taxation, practically all property, real and personal, is held to be subject to assessment. There is not, however, any income tax. As regards the organization of the system, there is, first, a body of local or township assessors, who assess all ordinary property, real and personal, within their respective areas, giving a classified list of the property so assessed with the values attached. These lists are then passed in review by county boards, who seek to equalize the township assessments in order to secure a full, fair and uniform valuation throughout each county.

In addition, these county boards have original jurisdiction in assessing all ordinary economic corporations, except railways and other transportation companies. The township boards, however, have already assessed the real and personal property of these corporations, as found within their limits. The county board estimates the value of each corporation as a whole, and if that does not exceed the valuation of its real and personal property, as found by the township assessors, no change is made. If, however, the valuation of the corporation as a whole exceeds that of its real and personal property, the difference represents one phase of what is called franchise value, or intangible value, and this is added to the value of the tangible property as already assessed.

Lastly, the State Board of Tax Commissioners passes in review the assessments of the county boards and hears appeals from their assessments. In addition, it is a board of original jurisdiction for the assessment of railways, steam and electric, and all other transportation companies, such as sleeping car, private freight car and express companies, as also telegraph, telephone, and pipe line companies, at least where the latter pass beyond a single county. These valuations are then distributed to the various counties and townships throughout the State. Each one of these local bodies having determined what taxes must be raised for the year, levies its own particular rate upon the property assigned to it, together with the property already assessed within it. Thus there are three rates, township, county and State, levied upon all property. The special function of the State Board is, therefore, to fix and adjust values throughout the State, not to collect and distribute taxes.

As regards railway assessment and taxation, the chief features of the existing law are as follows:—

"Immediately upon the taking effect of this Act, the Governor shall appoint two skilled and competent persons, not more than one of whom shall be of the same political party, who, together with the Secretary of State, Auditor of State, and Governor, the last three of whom shall *ex-officio* be members, and the Governor chairman thereof, shall constitute and be a board to be denominated the State Board of Tax Commissioners, who shall perform the duties and have the powers hereinafter specified.

"It shall be the duty of the State Board of Tax Commissioners:

"First: To prescribe all forms of books and blanks used in the assessment and collection of taxes, and to change such forms when prescribed by law, in case any such change shall be necessary.

"Second: To construe the tax and revenue laws of the State and instruct them in relation to their duties with reference to taxation and assessments, whenever requested so to do by any officer acting under any such laws, or by any other person interested therein.

"Third: To see that all assessments of property in this State are made according to law.

"Fourth: Especially to see that all the railroads and other corporations of the State are assessed and taxed as provided by law.

"Fifth: To see that all taxes due the State are collected.

"Eighth: To examine all books, papers and accounts, and to interrogate under oath, or otherwise, all persons necessary to enable the board to acquire and obtain all information that could in any manner aid in securing the compliance with the tax and revenue laws of the State by all persons or corporations liable to taxation, or to pay any license fee under any law in force in this State.

"Eleventh: To make diligent investigation and inquiry concerning the revenue laws and systems of other States and countries, so far as the same are made known by published reports, or statistics, or can be ascertained by correspondence with officers thereof, and with the aid of information thus obtained, together with experience and observation of our own laws, to recommend to the General Assembly at each session thereof, such amendments, changes or modifications of our revenue laws as seem proper or necessary to remedy injustice or irregularity in taxation, or to facilitate the assessment and collection of public revenues.

"Twelfth: To see that each county in the State be visited by at least one member of the board, as often as once each year, to the end that complaints concerning the law may be heard, and that information concerning its workings may be collected. That all revenue officers comply with the law, and all violations thereof be punished, and that all proper suggestions as to amendments and changes may be made.

"That said Board of State Tax Commissioners shall annually convene in the office of the Auditor of State on the second Monday of July of each year for the purpose of assessing railroad property—denominated 'railroad track' and improvements thereon, and 'rolling stock,' and all property belonging to telegraph, telephone, palace car, sleeping car, drawingroom car, dining car, express and fast freight joint stock association companies, co-partnerships and corporations, transacting business in the State of Indiana, and shall devote such time as shall be necessary to make such assessments, not exceeding, however, twenty days. They shall re-convene on the first Monday succeeding said first session for the purpose of hearing appeals and applications for revision of assessments which, by law, they are required or permitted to make, and for the purpose of equalizing the assessment of real estate whenever real estate is to be assessed or equalized as provided by law. They shall re-convene on the first Tuesday succeeding the expiration of the fifteen or twenty days limitation of their session, for hearing appeals and applications for revisions, for the purpose of hearing complaints or applications for change in the assessment made, by the owners of railroad property, and all other persons, partnerships, associations, companies, or corporations whose assessments have been fixed at the first session in this section provided for, but such session shall not exceed ten days. The said State Board of Tax Commissioners is hereby given all the powers given to county boards of review. They shall not be bound by any reports or estimates of railroad, real estate or other property as returned to the county auditors, or to the Auditor of State, or certified to the Auditor of State in connection with appeals or applications for revision, review or assessment, but shall appraise and assess all property coming before them for assessment, directly or indirectly, at its true cash value according to their best knowledge and judgment. They shall have power to send for persons, books and papers, to examine records, hear and question witnesses.

"Every person, company, or corporation owning, managing, operating or constructing a railroad in this State, shall cause all taxable property, not

including property specifically taxed, to be listed, with reference to its amount, kind and value, on the first day of March of the year in which it is listed.

"Between the first day of March and the 15th day of May, of the year 1891, and at the same time in each year thereafter when required by the county auditor, any person, company or corporation, so owning, managing, operating or constructing a railroad shall make and file with the County Auditor of the respective counties in which the railroad may be located, a statement or schedule, verified by the oath of such person, or the President and Secretary of such corporation, showing the property held for right of way, and the length of the main and all side and second tracks and turn outs, in such county, and in each city or town in the county through, or into which the road may run, describing each tract of land, other than a city or town lot, through which the road may run in accordance with the United States, or other surveys, giving the width and length of the strip of land held in each tract and the number of acres thereof. They shall also state the value of improvements and stations located on the right of way. New companies shall make such statement in March next after the location of their roads. When such statements shall have been once made, it shall not be necessary to report the description as herein before required, unless directed so to do by the County Auditor; but the company shall, during the month of March, annually, report the value of such property, by the description set forth in the next section of this Act, and note all additions or changes in such right of way as shall have occurred.

"Such right of way, including the superstructures, main, side or second track and turn-outs, turn-table, telegraph poles, wires, instruments and other appliances, and the stations and improvements of the railroad company on such right of way (excepting machinery, stationary engines and other fixtures, which shall be considered personal property) shall be held to be real estate for the purpose of taxation and denominated "railroad track", and shall be so listed and valued, and shall be described in the assessment thereof as a strip of land extending on each side of such railroad track and embracing the same, together with all the stations and improvements thereon, commencing at a point where such railroad track crosses a boundary line in entering the county, township, city or town, tending to the point where such track crosses the boundary line leaving such county, township, city or town, to the point of termination in the same, as the case may be, containing—acres more or less (inserting name of county, township or town or boundary line of same and number of acres in length of feet).

"The value of 'railroad track' shall be listed and taxed in the several counties, townships, cities, or towns in the proportion that the length of the main track in such county, township, city or town bears to the whole length of the road in this State, except the value of the side or second track, and all the turn-outs and all station houses, depots, machine shops or other buildings belonging to the road, which shall be taxed in the county, township, city or town in which the same are located.

The movable property belonging to a railroad company shall be held to be personal property, and denominated for the purpose of taxation 'rolling stock.' Such rolling stock shall be listed and taxed in the several counties, townships, cities and towns in the proportion that the main track used or operated in such, county, township, city or town bears to the length of the main track used or operated by such person, company or corporation, whether owned, operated or leased by him or them, in whole or in part.

"All personal property of any railroad, except that specifically taxed and including the tools and material for repairs, machinery, fixtures and

stationary engines, shall be listed and assessed in the county, township, city or town, wherever the same may be, on the first day of March of each year.

"All real estate of any railroad company other than that denominated 'railroad track,' with all the improvements thereon, shall be listed as lands and lots, as the case may be, in the county, township, town or city where the same are located. In describing such real estate wherever a railroad company shall have made or makes and records a plat of any contiguous lots or parcels of land belonging to it, the same may be described as designated on such plat.

"Between the first day of March and the 15th day of May of each year, every person, company or corporation, owning, constructing or operating a railroad in this State, shall return to the County Auditor a list or schedule verified by the oath of such person so owning, constructing or operating if an individual, or if a company or corporation, by the oath of the Superintendent or Secretary of such company or corporation, which shall state the mileage of railroad track, giving the length of the main and side or second track and turn-outs, and showing the proportion of such mileage located in each municipal sub-division of said county, together with the total in the county. Said list or schedule shall also contain a full and correct inventory of all the other personal property of such railroad company in said county not specifically taxed, including the tools and machinery for repairs, the machinery, fixtures and stationary engines, and such property shall be classified and separated into the particular, county, township, cities and towns wherein the same may be on the first day of March, with the true cash value thereof, on the first day of March of the current year. Such list shall also contain an inventory of all the real estate other than that denominated 'railroad track', owned by said railroad company, on the first day of March of the current year. Such property shall also be listed with reference to the amount, kind and value, on the first day of March of the year in which it was listed.

"The County Auditor, as soon as he receives such list shall return to the proper assessor a copy of so much of said list as relates to assessable property therein contained, and such property shall be listed and assessed by such assessor. Such property shall be treated in all respects, in regard to assessment and equalization, the same as other similar property belonging to individuals, except that it shall be treated as property belonging to railroads, under the terms 'land,' 'lots' and 'personal property.'

"At the same time that the lists or schedules as hereinbefore required to be returned to the County Auditor the person, company or corporation running, operating or constructing any railroad in this State shall under the oath of such person, or the Secretary or Superintendent of such Company or Corporation, return to the Auditor of State sworn statements or schedules as follows:

First: Of the property denominated 'railroad track', giving the length of the main and side, of the second tracks and turn-outs, and showing the proportions in each county and township, and the total in the State.

Second: The rolling stock, whether owned or hired, giving the length of the main track in each county, and the entire length of the road in this State.

Third: Showing the number of ties in track per mile, the weight of iron or steel per yard used in the main and side tracks, what joints or chairs are used in track, the ballasting of road, whether gravelled, stone or dirt, the number and quality of buildings or other structures on railroad tracks, the length of time iron or steel in track has been used, and the length of time the road has been built.

Fourth: A statement or schedule showing:

"1st. The amount of capital stock authorized and the number of shares into which such capital stock is divided.

"2nd. The amount of capital stock paid up.

3rd. The market value, or if no market value, then the actual value of the shares of stock.

"4th. The total amounts of all indebtedness except for current expenses for operating the roads.

"5th. The total listed valuation of all intangible property in this State. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the Auditor of State.

"The Auditor of State shall annually on the meeting of the State Board of Tax Commissioners lay before said board the statements and schedules herein required to be returned to him, and said board shall assess such property in the manner hereinafter provided.

"For the purpose of properly equalizing the valuations of real and personal property, and railroad property within the State, it shall be the duty of the County Auditors on or before the 20th day of July of each year, upon the receipt of the assessment books, to make out and transmit to the Auditor of State an abstract of the assessment of property, showing the number, value and average value of each class or kind of enumerated property as shown by the assessment, the value of each item of unenumerated property, the total value of personal property, the value of such lands with improvements, and, in like order, all city or town in-lots and out-lots, showing the value of such lots with improvements, the length of the main track, or tracks, the length of the side-track, or tracks, the number or description, the value and average values of each separate item of railroad property.....the value to be given in said abstract shall be the assessed valuation, except in the case of railroad property, denominated railroad track and rolling stock, the value of which shall be given as returned by the railroad company to the County Auditors.

"The State Board shall also assess the railroad property, denominated in this Act as 'railroad track' and 'rolling stock,' at its true cash value, and said board is hereby given the power and authority, by committee or otherwise, to examine persons or papers. The amounts so determined and assessed shall be certified by the Auditor of State to the county auditors of the proper counties. The County Auditor shall, in like manner, distribute the value so certified to him by the Auditor of State to the several townships, cities and towns in his county, entitled to a proportionate value of such railroad track and rolling stock; and said auditor shall compute and extend taxes against such value the same as against other property in such townships, cities and towns.

"When said board shall have separately considered the several classes of property as hereinbefore required, the result shall be combined into one table and the same shall be examined, compared and perfected in such manner as said board shall deem best to accomplish a just equalization of assessment throughout the State, preserving, however, the principle of separate rates for each class of property."

Electric cars are treated in the same manner as steam railroads.

Before 1893 sleeping car and similar companies were taxed on their gross receipts, those incorporated within the State at the rate of 10 per cent. on their gross receipts arising from business originating and terminating within the State. In the case of companies "incorporated under the laws of

¹⁵ Indiana Laws Concerning Taxation, 1904.

any other State," they were taxed 2 per cent. on the gross receipts, determined by the proportion which "the distance travelled in the State bears to the whole distance paid for." Under the law as it now stands, however, telegraph, telephone, sleeping car, express and other transportation corporations are brought under the ad valorem system. The State Board of Tax Commissioners, from special returns required to be furnished by these companies make a valuation of the stocks and mortgage bonds of each company. This gives the true cash value of the whole property of each corporation. From this is deducted the value of the real estate assessed for taxation outside of the State of Indiana. "Said State Board of Tax Commissioners shall next ascertain and assess the true cash value of the property of such associations, within the State of Indiana, by taking the proportion of the whole aggregate of said associations, etc., as above ascertained, after deducting the assessed value of such real estate without the State, which the length of lines of said associations, etc., in the case of telegraph and telephone companies, within the State bears to the total length of lines thereof, and in the case of palace, and drawingroom, sleeping, dining, chair car, oil car, refrigerator car companies, and companies owning cars for the transmission of fast freight, horses, cattle, hogs, sheep, or any other freight of any description, the proportion shall be the proportion of such aggregate value, after such deduction, which the length of line within the State over which said cars are run bears to the length of the whole lines over which said cars are run, and in the case of express companies the proportion shall be in the proportion of the whole aggregate value after such deductions, which the length of lines within the State of Indiana bears to the whole length of the lines or routes of such associations, etc., and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, etc., within the State of Indiana.

"Said State Board of Tax Commissioners shall thereupon ascertain the value per mile of the property within the State by dividing the total value, as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as the value per mile, of the property of such association, etc., within the State of Indiana."¹⁶

The value is then distributed to the various counties of the State by multiplying the mileage of each corporation within the county by the value per mile found for the State. This, in turn, is distributed by the county auditors in like manner, among the several townships.

It will be recognized that the system is a very complex one, and that, as with all forms of the general property tax when applied at once to township, county and state purposes, its fair operation depends upon an elaborate and perfectly adjusted organization extending throughout the state and municipal divisions.

The Indiana Board considered that the State of Michigan had made a mistake in eliminating the county assessors and board of equalization, and having only local or primary assessors and a central state board. By having county boards to assist the township assessors and to check their results with accurate local knowledge, the Indiana system, it was claimed, relieved the strain on the State Board and secured more accurate results.

In Indiana the two specially appointed members of the State Board of Tax Commissioners devote their whole time and attention to the working of the system throughout the State. This implies also that the county and

¹⁶ Indiana Laws concerning Taxation, 1904.

township assessors, including the city and town assessors, are required to devote a great deal of time and study to their respective duties.

As required by law, the State Board of Tax Commissioners meets three times a year. During the first term of twenty days the board exercises its original jurisdiction in valuing the property of the railways and other transportation corporations, and distributing the values to the different counties, to be distributed again to their several townships, according to the returns, which, in accordance with the law, have already been furnished to each municipality by the railways, etc., passing through it. During the second period of fifteen days, the board sits as a court of appeal from the action of the county boards. And during the third term of ten days, the board once more sits to hear appeals from its valuation of railroads, etc., as made during the first term.

As the two special tax commissioners of the board, Messrs. Martin and Wingate, devoted their whole time to the work of valuation, assessment and equalization, they were naturally more familiar than the other members of the board with the detailed working of the system. It was from these gentlemen that the Ontario Commission obtained much interesting information upon the practical operation of the Indiana system.

In valuing the property of railways in particular, the Board of Tax Commissioners held itself free to take into consideration everything that might affect the value of the property. Their object, as Mr. Wingate said, was to "take into consideration the same elements as if we were going to buy the property." But as railways can hardly be said to have a market value, the Commissioners explained that, in valuing railway property, they considered the earning power of the road, its physical condition, cost of construction in all its details, the capital, as represented by the stocks and bonds, the location of the line, i.e. whether the districts through which it passed were densely or sparsely peopled, what cities or towns it passed through; and in fact all possible features which might affect the value of the railroad as a going concern. They did not, however, as in Michigan or Wisconsin, employ any experts in the way of engineers or others to get at the valuation of the physical property apart from the other elements of value. They simply used their own judgment on the basis of the returns furnished by the railways, and what other information, general or local, they were able to obtain as to the relative values of the roads operating in the State.

In reply to the question as to how they made up their valuation and what importance they attached, for instance, to stocks and bonds as a basis of valuation, Mr. Martin said, "I cannot say just how much importance we attach to stocks and bonds, but it is certainly one of the elements we consider. The greatest factor to be considered is the earning capacity." Thus though the railway companies are required to make prescribed returns as to the valuation of their roads, the assessors are not required to take the statements for more than they consider them to be worth. The assessors are not required to say, on the other hand, how far they accept them, or in what particulars they depart from them. As Mr. Wingate said, in valuing railways "we do not depend on any one source of information. We depend upon anything we can get."

That earning power is the most important factor in valuation is shown from the statement of the board that when a railway is not earning dividends on its cost of construction it is assessed below the cost of construction. If, on the other hand it is earning good dividends it will be assessed at more than the cost of construction. When again, the earning power is nil, the road is valued merely at what it would sell for as junk; it is no longer valued as a railway system. Thus, in answer to the question on

which of the factors they placed most importance, Mr. Wingate said "If it is a railroad that we consider above par, we place most importance on its earning capacity; if below par, we place most importance on its physical condition."

Mr. Hadley, of the Attorney-General's Department, explained that it was impossible for the assessors to recognize earning power as income, there being no income tax, but only as attaching to the physical property, which alone was assessable. He quoted Chief Justice Brewer of the United States Supreme Court, in the case in which the Indiana law was tested, who had said that "What property is worth for income and sale, it is worth for taxation." "In this decision," said Mr. Hadley, "our taxation is defined by the Supreme Court as an assessment of the tangible property that is within our State, affixing to the ties and rails that run through the different counties their proportionate share as parts of a great system. That is to say, the rails and ties that lie on the ground are worth so much, but as part of a great railway system they are worth thousands of dollars more. Then the assessment is laid on the ties and rails within the State, but to that is affixed their value as part of a great system."

Again, in reply to the question as to how two roads would be assessed doing an equal business and having an equal income, but the one having cost twice as much to build as the other, Mr. Wingate said "If the earnings are just the same and each road is of the same value after it is built, it is not a question with us what it cost to build." This means, when reduced to its simplest terms that the chief factor in the valuation of Indiana railways is the capitalization of income. But, owing to the wording of the law and the prejudice against anything that savours of an income tax, it is officially spoken of as an ad. valorem or general property valuation. And indeed, as in other states with a similar system, the assessment of a railway corporation on its property within the State simply represents the judgment of the tax commissioners as to what the property is worth and affords no ground for any accurate discussion as to the basis of valuation. In other words, everything depends upon the composition of the State Board of Tax Commissioners.

The following table gives the assessment of the properties of representative railway companies within the State of Indiana. Of these the following operate in Ontario:

The Grand Trunk Western,
The Michigan Central,
The Wabash.

It will be noted that the whole valuation is attached to the physical property, there being no mention of earnings, franchise, or intangible values. On observing, however, the assessment per mile of the various roads, the remarkable variation in values, plainly indicates that the relative cost of construction is not a very important factor in the valuation. Obviously, as indicated by the Tax Commissioners, the valuation represents a distribution per mile of the capitalized value of the earnings of the various roads. Although this may result in the end, as seems to be generally admitted, in a fairly equal adjustment of taxation, yet it is obvious that a strict application of the ad valorem system as applied to ordinary private property would give a very different result.

It may be noted also that the following table does not give any statistics as to the taxes paid by the railroad companies. As a matter of fact the taxes vary with the different rates of the townships, counties, towns and cities through which each road passes.

¹⁷ Ont. Commission Interviews.

TABLE No. 6.

Table of main track, side track, rolling stock, and improvements on right of way of railroads in Indiana for the year 1903, as valued and equalized by the State Board of Tax Commissioners.

Names of Railroads.	Main Track.		Second Main Track.		Side Track.		Rolling Stock.	Improvements on Right of Way.	Total of Roads.	Average per mile.
	Miles.	Total.	Miles.	Total.	Miles.	Total.				
Baltimore & Ohio & Chicago...	154.86	3,277,800	44.09	807,520	89.87	209,610	947,965	69,540	4,292,515	27,765
Baltimore & Ohio Southwestern...	163.23	3,725,000	15.36	122,800	101.77	235,310	425,075	151,860	4,730,235	27,961
Longville Division...	60.76	1,154,440			11.40	84,200	121,020	5,825	1,315,965	21,946
Central Indiana...	117.54	667,700			17.28	25,720	117,540	16,010	747,170	6,357
Chicago & Erie...	164.76	3,614,700			84.79	254,370	309,460	83,760	4,211,310	26,860
Chicago & Eastern Illinois—										
Terre Haute Division...	48.25	1,167,750	8.18	49,080	41.78	145,095	194,825	20,660	1,578,170	36,490
Brazil Division...	171.68	2,290,540			66.04	198,740	843,160	25,850	2,797,890	16,808
Chicago, J...	391.70	7,060,600			185.17	406,510	1,178,100	139,000	8,770,210	22,890
Chicago, I...	8.44	263,200	7.47	98,050	11.23	16,980	12,060	400	341,140	40,450
Cincinnati										
Cincinnati Division...	78.26	2,084,760			18.58	64,855	105,530	11,370	2,805,635	39,474
Springfield Division...	76.26	1,762,000			16.01	45,080	78,290	45,825	2,285,415	29,770
Cincinnati, Richmond & Fort Wayne...	85.77	1,415,215			16.87	56,546	86,770	14,360	1,570,870	18,815
Cincinnati, Richmond & Muncie...	165.40	1,178,900			18.96	37,320	318,670	48,700	1,795,440	7,886
Cincinnati, Wabash & Michigan—	168.84	2,613,850	1.08	4,190	56.82	185,550	422,100	60,006	2,565,496	15,196
Cleveland, Cincinnati, Chicago & St. Louis—										
Indianapolis Division...	83.84	2,984,400	2.86	22,890	69.78	278,920	398,440	111,865	3,641,505	42,484
St. Louis Division...	80.50	2,096,000			56.16	230,720	281,760	27,280	2,627,160	32,698
Chicago Division...	188.84	4,461,960	8.06	29,440	89.67	539,480	683,440	145,230	5,539,940	35,972
Evansville & Indianapolis...	134.15	1,140,275			28.16	66,860	97,075	4,178	1,267,865	9,461
Evansville & Terre Haute...	145.85	3,197,700	11.76	117,800	66.63	230,870	391,445	59,745	4,186,715	28,819
Fort Wayne, Cincinnati & Louisville...	128.70	1,673,100			80.48	91,440	267,400	16,925	2,037,865	16,894
Grand Trunk, Western...	80.67	2,742,280	64.23	941,180	22.11	86,440	282,345	32,860	3,467,575	43,232
Rock Island Bridge Co...	9.86	374,400			1.80	9,000		35	383,400	40,964
Illinois Central...	87.69	301,520			6.18	12,360	75,890	7,070	396,380	10,515
Indianapolis Belt...	9.56	1,146,000	9.39	328,650	6.21	213,460	66,850	12,345	1,767,905	80,846
Indianapolis & Vincennes...	92	1,160,000	.92	460,000	2.51	562,120		500,000	2,642,720	80,846
Indianapolis & Vincennes...	116.92	1,686,800	.12	12,000	16.17	40,425	238,840	10,110	1,921,235	16,452
Kentucky & Indiana Bridge Co...	36	87,500							87,500	2,414.9
Lake Erie & Western...	37.13	5,074,000			104.71	314,180	793,999	76,820	6,194,429	19,568
Lake Shore & Michigan Southern...	182.94	4,270,640	167.63	2,011,560	108.93	430,320	917,640	166,266	9,801,315	64,067
Logansport & Toledo...	94.00	646,000			25.16	76,460	198,000	17,840	1,127,290	11,992
Louisville & Nashville...	28.47	405,520	1.31	10,800	22.62	67,500	171,775	139,615	744,789	26,165
Louisville & Nashville...	42.50	1,457,500	42.50	610,000	89.87	138,480	212,500	89,505	2,362,985	66,070
Michigan Central...	139.26	2,367,420			46.73	140,160	848,150	88,060	2,958,790	20,862
Montpelier & Chicago...	131.02	4,081,020			40.79	162,860	377,050	20,526	5,250,875	34,769
New York, Chicago & St. Louis...	70.09	1,205,440			88.72	103,160	177,725	27,878	1,592,200	20,123
Poor & Eastern—Western Division...	70.06	1,000,640			11.96	60,940	150,190	4,725	1,256,625	18,742
Pittsburgh, Cincinnati, Chicago & St. Louis—										
Indianapolis Division...	71.93	3,092,200	0.94	34,720	41.01	194,740	376,140	192,800	4,081,460	66,478

Legansport Division	182.41	7,661,220	28.75	280,000	122.77	552,465	912,050	105,565	9,461,800	51,814
Effner Branch	60.19	722,280	.04	220	13.02	92,550	180,570	8,215	943,835	15,682
Louisville Division	114.41	2,402,610	4.23	88,640	43.23	199,065	572,000	89,080	3,246,515	23,578
Madison Branch	41.90	471,450	.....	.....	19.10	80,250	134,700	14,420	650,823	13,900
Cambridge Branch	63.04	661,920	.....	.....	41.67	19,175	189,120	3,540	873,865	23,980
Richmond Division	108.06	2,438,150	.....	.....	11.60	167,200	580,250	24,580	1,181,800	73,842
Pittsburg, Fort Wayne and Chicago	152.57	8,686,496	83.72	387,200	86.94	481,200	991,705	233,235	11,184,350	18,862
Southern Indiana	118.25	1,774,200	4.14	33,120	42.37	127,118	236,000	74,895	7,745,566	15,865
Terre Haute & Indianapolis	79.90	1,890,800	.....	.....	46.89	70,456	218,705	59,890	3,110,540	41,777
Terre Haute & Logansport	152.17	2,716,600	.....	.....	183.83	542,520	399,500	169,890	3,813,700	41,793
Toledo, St. Louis & Western	171.20	2,008,870	.....	.....	61.94	188,520	364,340	29,890	2,768,699	14,200
Wabash	166.00	2,225,600	.....	.....	44.50	183,500	342,400	52,015	2,783,515	10,683
		4,150,000	.....	.....	90.02	360,060	415,000	118,630	5,045,780	30,333

ILLINOIS.

The general system of taxation in the State of Illinois has long been that of the ad valorem or general property tax. But in Illinois, as in several of the Western States, the operation of the system had become notoriously imperfect. In 1885, in accordance with a general resolution of the State Legislature a committee was appointed, "to amend and revise the revenue laws of the State of Illinois, and to propose and frame a revenue code, which shall be just to all classes of property and in keeping with our complicated system of business and individual and corporate avocations." This committee found the existing system of taxation to be subject to the following serious defects:

"First.—The gross inequality in the assessments of different pieces of property of the same kind, owned by different individuals in the same community, and of different kinds of property, regardless of ownership; as for instance, real estate and personalty—a large proportion of the personalty escaping all taxes.

"Second.—The arbitrary and unjust operation upon individual assessments of the system of equalization between counties by the State Board.

"Third.—The low rate of assessments.

"Fourth.—The high rate of taxation permitted by law.

"Fifth.—The inadequacy of existing methods to discover and estimate valuable interests which have grown out of the inventions and refinements of modern commerce.

"Sixth.—The want of a central and efficient supervision of the administration of the revenue laws throughout the State."¹⁸

These evils are illustrated by glaring cases of inequality and inefficiency in both the system and its operation. Systematic undervaluation was one of the chief evils in this, as in other states, and will account for the peculiar basis of assessment which even now prevails in several western States including Illinois. The property is taxed on a certain fractional percentage, say one-third, one-fourth or one-fifth, as the case may be, of its true value. In Illinois the percentage is one-fifth.

In dealing with corporations the system was similar to that already described in the case of Indiana, where the township assessors valued the real estate and the county boards the franchise or intangible values. On such a system the Illinois commission comments as follows: "There are vast aggregations of capital employed in business enterprises of such nature that their value is hard to measure by the methods applicable to other kinds of property. Several hundred million dollars are invested in railroads in this State, represented by incorporated companies. Such corporate property cannot be estimated in like manner as the acres of a farm, a herd of cattle, or a stock of goods. Much of its value is intangible, consisting in the exercise of special franchises. Our present system endeavours to separate the tangible property of the corporation from the intangible, and commits the assessment of one in part to the local assessor, the remainder of that part and the whole of the other to the State Board of Equalization, and compels the State Board to consider them dissevered.

"The separation cannot be rationally made. The two elements of value belong together. If torn apart the township assessor deals with a dead body, and the State Board with a departed spirit. Considering the difficulties of the situation, they are both to be congratulated upon the success of their efforts, a railroad company should be treated for taxation as a whole, as far at

¹⁸ Report of the Revenue Commission, Springfield, Ill., 1902, p. 11.

least as the State limits will permit; and it should be estimated in some method consistent with its nature and the extent and complexity of its affairs. So with telegraph, telephone, express and insurance companies, all of which are peculiar and not well gauged by the existing methods of valuation."¹⁹

Illinois had not, however, what alone has enabled the Indiana system to operate with fair efficiency, namely a systematic organization, under a central state board, of the whole assessment and taxation machinery of the State. The necessity for this the Illinois Commission recognizes in the following terms: "We desire to call your attention to the want of some competent body, having a general oversight of the whole business of the assessment and collection of the revenue throughout the State." They then proceeded to outline a state system on much the same plan as that now in operation in Indiana.

With reference to railroads, they recommended what was then considered a somewhat advanced position, and which turned out to be too advanced to be accepted by the representatives of the people.

"Our next measure is a radical one, the divorcement of the State Revenue from the local taxation. We saw no other way to avoid the evils of the system of equalization, and thought nothing else would do so much to correct the tendency to low assessments. To effect that purpose it was necessary to provide a sufficient State revenue from other sources than the extension of taxes upon all the assessed property within the State.

We therefore propose that the tax on railroads, telegraph, express and insurance companies be paid directly into the State Treasury, and applied only to State purposes, unless there should be a surplus; in which case, provision is made for the distribution thereof among the counties. And if there should be a deficiency it is provided that contribution may be required of the counties rateably, and extended by them on their own assessments. The interests so selected are not local in their character, but extend throughout the State, are interwoven with the traffic of the entire commonwealth, and may justly be appropriated to State use.

"Thus the needs of the State will be supplied. No State tax will be extended, except in case of emergency. Whether the assessment of a county is high or low, will be of no importance to citizens of other counties. The work of equalization will be obviated, and the Board of Equalization abolished.

"And with the removal of the selfish rivalry between counties to bear as small a portion of the burden of state taxes as possible, the tendency to low assessments will, in our opinion, be greatly diminished.

"We come now, by natural connection, to the consideration of the mode of taxing railroads, and the other classes of business and property made to contribute directly to the State Treasury.

"As to railroads, we desired to frame a provision for taxing this species of property, which should be upon the face of it manifestly fair and just, both to its owners and to the holders of other property—a rule of taxation bearing a fixed, definite and equitable relation to the rates levied on other property.

"To railroad property, the ordinary rules of valuation have little application. The true criterion of their value and the best basis for their taxation are found in their receipts.

"In Michigan, Minnesota, Wisconsin, Pennsylvania, and other states where railroads are taxed upon their receipts, and in this State in the case of the Illinois Central Railroad, the measure of taxation is the gross re-

¹⁹ Report of Revenue Commission, p. v. vi.

ceipts. Gross receipts are taken in preference to net receipts for greater certainty, and because it is found from the reports of the railroad companies that relative proportions of net to gross receipts vary in different roads, and in different years, within narrow limits.

"After a careful study of railroad statistics, especially those appertaining to our own State, as given in the Reports of the Railroad and Warehouse Commissioners, and much attention and thought given to the subject, of the average proportion between the net and gross receipts, the expenditures and the capitalized value of railroads, we deduced this conclusion: That a rate of taxation equal to the average rate throughout the State imposed upon five times the amount of the gross receipts of an Illinois road, or upon the Illinois portion of the gross receipts of an interstate road, would be just and more flexible than an arbitrary percentage, provided, however, that such rate of taxation should not exceed five percentum of such gross receipts. We have proposed that method. It is simple; bears lighter than the present mode on the weak roads, and heavier on the prosperous ones, and takes the assessment of that great property out of the range of caprice or corruption.

"The rule adopted for estimating the share belonging to Illinois of business on railroads running into other states, by dividing the whole business of such a road by the total number of miles of its track, cannot be said to be a perfect rule, but it has the merit of certainty in its application, and while a few roads will gain some advantage under this rule, no variation from strict justice will seem to result."²⁰

The committee reported with a comprehensive bill, embodying the above with many other features for the improvement of the public revenue. This bill, however, seems to have been considered too radical to be passed, and no changes were effected for another five years. Then, by means of several amendments in 1891, 1893, 1895 and 1898, a few of the changes recommended by the Commission, and a number of other features were adopted.

The system of railroad taxation, however, has made but little advance on the old general property tax, as will be seen from the sections of the law here quoted. The Illinois law in many of its essential features is identical, not only in principle but in language, with the corresponding sections of the Indiana law. The system, however, does not appear to be so efficiently organized as in Indiana. The central features of the Illinois law are as follows:

Manner of Listing and Valuing the Property of Railroads.

"Schedules—1st May. Every person, company or corporation owning, operating or constructing a railroad in this State shall return sworn lists or schedules of the taxable property of such railroad, as hereinafter provided. Such property shall be listed and assessed with reference to the amount, kind and value, on the first day of May of the year in which it is listed

"The Time of Filing Schedule—Form of Same. They shall, in the month of May of the year eighteen hundred and seventy-three and at the same time in each year thereafter, when required, make out and file with the county clerks of the respective counties in which the railroad may be located, a statement or schedule showing the property held for right of way, and the length of the main and all side and second tracks and turnouts in such county, and in each city, town and village in the county, through or into which the road may run, and describing each tract of land, other than a city, town or village lot, through which the road may run, in accordance with the United States surveys, giving the width and length of the strip of land held in each tract, and the number of acres thereof. They shall also

²⁰ Report of Commission, pp. viii-xi.

state the value of improvements and stations located on the right of way. New companies shall make such statement in May next after the location of their roads. When such statement shall have been once made, it shall not be necessary to report the description as hereinbefore required, unless directed so to do by the county board, but the company shall, during the month of May, annually report the value of such property by the description set forth in the next section of this Act, and note all additions or changes in such right of way, as shall have occurred.

"Railroad Track—Description of. Such right of way, including the superstructure of main, side or second track and turnouts, and the stations and improvements of the railroad company on such right of way, shall be held to be real estate for the purposes of taxation, and denominated "railroad track," and shall be so listed and valued; and shall be described in the assessment thereof as a strip of land extending on each side of such railroad track, and embracing same, together with all the stations and improvements thereon, commencing at a point where such railroad track crosses the boundary line in entering the county, city, town or village, and extending to a point where such track crosses the boundary line leaving such county, city, town or village, or to the point of termination in the same, as the case may be, containing.....acres, more or less (inserting name of county, township, city, town or village, boundary line of same, and number of acres, and length in feet,) and when advertised or sold for taxes, no other description shall be necessary.

"How 'Railroad Track' Listed and Assessed. The value of the 'railroad track' shall be listed and taxed in the several counties, towns, villages, districts and cities, in the proportion that the length of the main track in such county, town, village, district or city bears to the whole length of the road in this State, except the value of the side or second track, and all turnouts, and all station houses, depots, machine shops or other buildings belonging to the road, which shall be taxed in the county, town, village, district or city, in which the same is located.

"'Rolling Stock'—Schedule. The movable property belonging to a railroad company shall be held to be personal property and denominated, for the purpose of taxation, 'rolling stock.' Every person, company or corporation owning, constructing or operating a railroad in this State, shall, in the month of May, annually, return a list or schedule, which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping and dining cars, express cars, baggage cars, house cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars.

"How 'Rolling Stock' Listed and Taxed. The rolling stock shall be listed and taxed in the several counties, towns, villages, districts and cities, in the proportion that the length of the main track, used or operated in such county, town, village, district or city bears to the whole length of the road used or operated by such person, company or corporation, whether owned or leased by him or them in whole or part. Said list or schedule shall set forth the number of miles of main track on which said rolling stock is used in the State of Illinois, and the number of miles of main track on which said rolling stock is used elsewhere.

"Personal and Real Estate other than 'Rolling Stock' and 'Railroad Track'—Where Listed. The tools and materials for repairs, and other personal property of any railroad, except 'rolling stock' shall be listed and assessed in the county, town, village, district or city, wherever the same may be the first day of May. All real estate, including the stations and other

buildings and structures thereon, other than that denominated 'railroad track,' belonging to any railroad, shall be listed as lands or lots, as the case may be, in the county, town, village, district or city where the same are located.

"How Such Other Personal and Real Property To Be Assessed. The county clerk shall return to the assessor of the town or district, as the case may require, a copy of the schedule or list of the real estate (other than 'railroad track') and of the personal property (except 'rolling stock') pertaining to the railroad; and such real and personal property shall be assessed by the assessor. Such property shall be treated in all respects in regard to assessment and equalization, the same as other similar property belonging to individuals, except that it shall be treated as property belonging to railroads, under the terms 'lands', 'lots' and personal property.

"Railroad Returns to Auditor. At the same time that the lists or schedules are hereinbefore required to be returned to the county clerks, the person, company or corporation, running, operating or constructing any railroad in this State, shall return to the Auditor of Public Accounts sworn statements or schedules as follows:

"First—Of the property denominated 'railroad track', giving the length of the main and side or second tracks and turnouts, and showing the proportions in each county, and the total in the State.

"Second—The 'rolling stock,' giving the length of the main track in each county, the total in this State, and the entire length of the road.

"Third—Showing the number of ties in track per mile, the weight of iron or steel per yard, used in main and side tracks; what joints or chairs are used in track; the ballasting of road, whether gravel or dirt; the number and quality of buildings or other structures on 'railroad track,' the length of time iron in track has been used, and the length of time the road has been built.

"Fourth—A statement or schedule showing:

1. The amount of capital stock authorized, and the number of shares into which such capital stock is divided.
2. The amount of capital stock paid up.
3. The market value, or if no market value, then the actual value of the shares of stock.
4. The total amount of indebtedness, except for current expenses for operating the road.
5. The total listed valuation of all tangible property in this State.

"Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the Auditor of Public Accounts.

"Schedules—Board to Assess Railroad Property. The Auditor shall annually, on the meeting of the State Board of Equalization, lay before said board the statements and schedules herein required to be returned to him, and said board shall assess such property in the manner hereinbefore provided.

"State Board of Equalization to Assess 'Railroad Track' and 'Rolling Stock.' Said board shall also assess the railroad property denominated in the said Act as 'Railroad Track' and 'Rolling Stock'; and said board is hereby given the power and authority, by committee or otherwise, to examine persons and papers. The amount so determined and assessed shall be certified by the Auditor to the County Clerks of the proper counties. The County Clerk shall, in like manner distribute the value, so certified to him by the Auditor, to the county and to the several towns, districts, villages and cities in his county entitled to a proportionate value of such railroad track and rolling stock. And said clerk shall extend taxes against such values,

the same as against other property in such towns, districts, villages and cities.

"Capital Stock of Railroads and Telegraphs. The aggregate amount of capital stock of railroad or telegraph companies assessed by said board shall be distributed proportionately by said board to the several counties, in like manner that the property of railroads denominated railroad track is distributed. The amount so determined shall be certified by the auditor and county clerks in the proper counties. The county clerk shall, in like manner distribute the value, so certified to him by the auditor, to the county and to the several towns, districts, villages and cities in his county entitled to a proportionate value of such capital stock. And said clerk shall extend taxes against such values the same as against other property in such towns, districts, villages and cities."²¹

Now, in operation, this means that the permanent right of way of a railway company with its main tracks, single or double, its sidings and the station houses and other structures situated on the right of way, also all the rolling stock of the company and its capital stock are to be assessed by the State Board of Equalization and the value distributed to the several local bodies on a mileage basis. The remaining real and personal property of the railroad is to be assessed in the locality where it exists and is not distributed throughout the municipalities on a mileage basis.

One railroad company, the Illinois Central, owing to an arrangement incorporated in its original charter granted in 1851, is treated in a special manner in the matter of taxation. "In consideration of the grants, privileges and franchises herein conferred upon said company for the purposes aforesaid, the said company shall, on the first Mondays of December and June in each year, pay in to the Treasurer of the State of Illinois five percentum of the gross or total proceeds, receipts or income derived from said roads or branches for the six months then next preceding.....The lands selected under said Act of Congress, and hereby authorized to be conveyed, shall be exempt from all taxation under the laws of this State until sold and conveyed by said corporation or trustees, and the other stock, property and effects of said company shall be in like manner exempt from taxation for the term of six years from the passage of this Act. After the expiration of six years, the stock, property and assets belonging to said company shall be listed by the President, Secretary or other officer, with the Auditor of State, and an annual tax for State purposes shall be assessed by the Auditor upon all the property and assets of every name, kind and description belonging to said corporation. Whenever the taxes levied for State purposes shall exceed three-fourths of one per centum per annum, such excess shall be deducted from the gross proceeds or income herein recorded to be paid by said corporation to the State, and the said corporation is hereby exempted from all taxation of every kind, except as herein provided for. Provided, in case the five per cent. provided to be paid in to the State Treasury, and the State taxes to be paid by the corporation, do not amount to seven per cent of the gross or total proceeds, receipts or income, then the said company shall pay in to the State Treasury the difference, so as to make the whole amount paid equal at least to seven per cent. of the gross receipts of said corporation."²²

The result is that the Illinois Central simply pays to the State seven per cent. on its gross receipts. This is partly a tax and partly a return or rental for large land grants, franchises and privileges of location originally bestowed upon it.

²¹ Revenue Laws of the State of Illinois, 1898, pp. 23-26, 39.

²² Revenue Laws of the State of Illinois, 1898, p. 112.

Street railways, when incorporated under the same laws as ordinary steam railways, are treated in the same manner in the matter of taxation. In practice this applies chiefly to interurban electric railways and elevated railways in Chicago.

Other street railways, express companies, telegraph and telephone companies are treated in the following manner:

"The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town, district, village or city where the principal place of business is located.

"The personal property of express or transportation companies, shall be listed and assessed in the county, town, district, village or city where the same is usually kept.

"Bridges, express, ferry, gravel road, gas, insurance, mining, plank road, stage, steamboat, street railroad, transportation, turnpike and all other companies and associations incorporated under the laws of this State, other than banks organized under any special or general law of this State, and the corporations required to be assessed by the local assessors, as hereinbefore provided, shall, in addition to the other property required by this Act to be listed, make out and deliver to the assessor a sworn statement of the amount of its capital stock setting forth particularly:

"First: The name and location of the company or association.

"Second: The amount of capital stock authorized, and the number of shares into which such capital stock is divided.

"Third: The amount of capital stock paid up.

"Fourth: The market value, or if no market value, then the actual value of the shares of stock.

"Fifth: The total amount of all indebtedness except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

"Sixth: The assessed valuation of all its tangible property.

"The Auditor shall, annually, on the meeting of the State Board of Equalization, lay before said board the schedules and statements herein required to be returned to him; and said board shall value and assess the capital stock of such companies or associations in the manner provided in this Act.

"Every person owning or using a franchise granted by any law of this State, shall, in addition to his other property, list the same as personal property, giving the total value thereof.

"Any person, company or corporation, using or operating a telegraph line in this State shall, annually, in the month of May, return to the Auditor of Public Accounts a schedule or statement as follows:

"First: The amount of capital stock authorized and the number of shares into which such capital stock is divided.

"Second: The amount of capital stock paid up.

"Third: The market value, or, if no market value, then the actual value of the shares of stock.

"Fourth: The total amount of all indebtedness, except current expenses for operating the line.

"Fifth: The length of the line operated in each county, and the total in the State.

"Sixth: The total assessed valuation of all its tangible property in this State.

"The Auditor shall annually, on the meeting of the State Board of Equalization, lay before said board the statement or schedule herein required to be returned to him; and said board shall assess the capital stock of such

telegraph company in the manner hereinafter provided. The tax charged on the capital stock of telegraph companies shall be placed in the hands of county collectors, in a book provided for that purpose, the same as is required for railroad property, and may be included in same book of railroad property.

"The office furniture and other personal property of telegraph companies shall be listed and assessed in the county, town, district, village or city where the same is used or kept."²³

As usual, the Ontario Commission obtained much valuable information through interviews with those who are connected with the practical operation of the system of assessment and taxation. At Springfield, the Commission had a couple of conferences with Mr. James S. McCullough, Chairman, and Mr. W. H. Eubanks, Secretary of the State Board of Equalization.

This board is similar in most respects to the State Board of Tax Commissioners of other States. It is, however, quite a large board, being made up of a representative from each Congressional district in the State. The members of the board are elected every four years. It consists at present of twenty-two members, to be increased to twenty-five at the next election. The board is divided for practical operation into a number of special committees. One of these, consisting of seven members, is a committee on railroad assessment, which also deals with the capital stock of corporations other than railroads but not with their real estate.

In the case of railroads, as already indicated, the State Board assesses the right of way and all the buildings and improvements upon it, as also the rolling stock and the capital stock, and distributes the assessment to the different municipalities, for the most part on a mileage basis. But in the case of depots, though they are assessed by the board, or rather equalized by the board upon valuations by local assessors, their value is not distributed over the whole line. They are taxed entirely within the municipalities in which they are situated and a separate return is made for them. Again, though provision is made for taxing the capital stock of railway companies where it exceeds the value of the tangible property, yet, as in Indiana, to avoid additional assessment it is so arranged that the value of the capital stock is supposed to be included in the assessment of the tangible property. Hence, in the case of railroads, there is actually no assessment on capital stock as a separate item. As the Secretary of the board put it: "After the Committee on the assessment of Railroad Property values the tangible property of the company for purposes of assessment and fixes the assessment value, then they ascertain the value of the capital stock and franchise, and if in that valuation it is found that the value of the capital stock and franchise exceeds the tangible property, it is made their duty under the law to assess the balance also as capital stock. There are one or two companies in that position. However, they usually make a practice—and this board allows of it—of trying to value the tangible property up to the value of the capital stock and franchise. There are two or three roads where the tangible property amounts to very little, but the capital stock to quite a sum, for instance the Chicago Terminal Transfer, and several elevated roads all in Chicago. These are assessed with capital stock in addition to their tangible property."²⁴

The assessment and taxation machinery of Illinois is much the same as that of Indiana. The County Board of Equalization is, for all ordinary property, the central feature in the system. With the County Treasurer the

²³ Revenue Laws of the State of Illinois, 1898, pp. 14, 15, 21, 26, 27.

²⁴ Ont. Com. Interviews.

Board looks after the appointment and supervision of the township assessors who make their returns to it, and by it they are equalized. The County Board in turn reports to the State Board, which has the power of revising and equalizing the work of the county and township assessors. When all the property, including that of the railroads, is assessed and distributed to the various ultimate municipal units, each taxing power, the township, town, city, county and state, levies its independent rate upon the property, as in Indiana. Thus, though a township through which no railroad runs gets no share of the railroad tax as a township, yet as part of the county it gets the benefit of the county tax on railroads, and as part of the State it gets the benefit of the state tax on railroads.

As Michigan and Wisconsin afford instances of the zeal and vigor of newly adopted institutions, and Indiana the more sober efficiency of a Board which recognizes the necessary limitations under which it is operating, so Illinois illustrates the same system of taxation as adopted in these other states, deep in the ruts which years of usage have worn for it, and from which it appears almost impossible for it to escape. The Secretary of the Illinois Board pictures the situation for us in a few words: "After the railway companies hand in their statements, showing values, etc., the board is not obliged to accept their valuations, but where they think it necessary they have expert examinations made. Of late years there has been nothing like expert examination of the values, because these were established, the system having been in operation some twenty-five years, ever since the adoption of the Revenue Law of 1882. Of course there have been some amendments to the law but the railroad assessment part of it has been amended very little."²⁵

The Illinois Board believes that each road should be valued as a whole. "The assessor must take into consideration the whole system in its entirety. That is to say, it would be impossible for the Board of Assessment in Chicago to properly assess that section without having before them the value of the whole system. All data that can be obtained as to the actual value of the entire road must be considered, one source being the traffic, its extent and the road's facilities for handling it. In connection with this the earnings of the road would naturally be considered; then after finding the value of the entire road, the average value per mile should be ascertained and should be an element in determining the value for taxation purposes."²⁶

In order to understand the system of taxation and assessment in Illinois, it is necessary to keep in mind the fact, already touched on, that though, of late years, both private and corporate property are supposed to be valued at their full market rates, yet only one-fifth of the value is taken as the actual assessment upon which taxes are levied. This is due to the fact that for years past the assessors of each district in their efforts to keep down their proportion of the burden of State taxation placed a lower and lower valuation on the property within their limits. This necessitated a corresponding increase in the rates of taxation. When, therefore, a system of central equalization was adopted and a return to a full valuation determined upon, it was found to be easier to take a fraction of the full valuation as the basis of assessment than to readjust the various rates of taxation. Besides, the central board has no jurisdiction over rates but only over assessment. Hence, the proportion of one-fifth of the full value has been adopted. The rate of taxation for State purposes was last year fifty-two cents on a hundred dollars of assessed value or on five hundred dollars of full value, so that the rate was practically one mill on the dollar of full value.

²⁵ Ont. Com. Interviews.²⁶ Ont. Com. Interviews.

This will serve to explain many apparent anomalies in the Illinois statistics of assessment. From a return of the total local assessment of property throughout the State for each of the years from 1873 to 1898, we have the following interesting result, taking every fifth year of the series :

Year.	Total Assessment of the State.
1873	\$1,210,108,863
1878	818,987,409
1883	756,422,291
1888	709,304,506
1893	760,837,855
1898	693,443,706

As everyone knows, the value of property in Illinois, including as it does a city like Chicago, had enormously increased during that period. It was recognized that the assessment in 1898 should have been at least five times the amount here given.

Much the same condition of affairs prevailed throughout the Western States, so that when values were once more brought back to something like a normal basis, the rates of taxation remaining unchanged, various fractions of the full valuation had to be taken as the basis of assessment. Thus in Iowa the proportion is one-fourth, in Wyoming one-sixth, in Nebraska one-fifth. This treatment of values applies to railroads as to all other property.

The fact that in Illinois no special provision is made for the taxation of sleeping car, fast freight, or car loaning companies is explained by the Secretary as due to the fact that "these are assessed, if incorporated in the State. Some of the companies report their cars. The Pullman Company in this State are taxed entirely on their capital stock; they are incorporated under the laws of the State, and incorporations of that class are required to be assessed on capital stock. They come under the General Corporations section of the Act."²⁷

As to the possibility of double taxation both within and without the State, in the case of companies operating in several States, Mr. Eubanks stated that, "This is not the case because the tangible property of the company is deducted from the capital stock. We take the sworn return of the company, and use this as a basis to decide how much is assessed outside the State. The same rule, however, does not apply to Swift's, Armours, etc.; under the law the board cannot assess these people. They are supposed to be assessed by the local assessor. If the local assessor can locate their cars at any one point he can assess them; otherwise he cannot. This is the lame point in the law."²⁸

In reply to a question as to whether the railways had added anything to their rates on account of additional taxation, Mr. Eubanks replied that there was no reason to think so. In Illinois, however, in virtue of a special law, railway rates were subject to control, so far at least as purely State business was concerned. This is under the jurisdiction of the Railway and Warehouse Commission.

The following table gives particulars of the assessment of representative railways, including several Chicago elevated roads, operating in the State of Illinois. The second table gives the total amount of taxation paid by each company to the township, town or city, county and state authorities during several years.

The railroads in this list which operate in Ontario are the Grand Trunk Western, the Michigan Central and the Wabash.

²⁷ Proceedings of the Illinois State Board of Equalization, 1898, appendix p. xlvii.

²⁸ Ont. Com. Interviews. ²⁹ Ont. Com. Interviews.

Table showing the Assessment of Railroad Property by the State Board of Equalization for the year A.D. 1903.

Length of main track in Illinois.	Main track, full value.	Aggregate assessment by the State Board of Equalization.				Total.		Total Assessment per mile.
		2nd Main Track, full value.	Side or Turnout Track, full value.	Buildings on right of way, full value.	Rolling Stock, full value.	Full value.	Assessed value.	
Miles.	\$	\$	\$	\$	\$	\$	\$	\$
Atchison, Topeka & Santa Fe.....	294	8,933,215	1,790,720	625,210	842,565	188,770	37,754	8,699
Baltimore & Ohio Southwestern.....	871	7,148,045	1,252,280	200,175	2,997,500	11,597,700	2,819,540	6,247
Belt Railway Co. of Chicago.....	20	1,873,860	711,905	48,370	608,750	3,631,155	704,281	84,297
Calo, Vincennes & Chicago.....	269	3,950,145	828,220	126,070	620,950	5,275,385	1,045,077	4,081
Chicago & Alton.....	632	21,808,525	2,856,460	1,098,600	4,646,665	31,875,745	6,375,149	10,066
Chicago, Burlington & Quincy.....	848	26,938,365	3,732,850	833,215	3,438,315	39,825,965	7,866,197	9,270
Chicago & Eastern Illinois.....	299	6,991,530	1,863,680	306,080	5,081,400	10,478,785	3,063,757	10,332
Chicago Great Western.....	148	4,440,740	583,075	116,700	807,620	5,948,135	1,189,627	8,067
Chicago, Madison & Northern.....	189	3,498,880	91,545	145,505	275,000	4,562,225	912,451	6,620
Chicago, Milwaukee & St. Paul.....	346	7,884,605	2,614,700	428,920	1,585,225	16,299,635	3,059,927	8,829
Chicago & Northwestern.....	466	14,716,885	3,324,080	1,694,495	2,973,865	27,383,600	5,476,720	11,741
Chicago, Peoria & St. Louis.....	276	4,141,470	596,225	201,300	2,973,865	7,467,320	1,483,464	8,409
Chicago, Rock Island & Pacific.....	234	9,376,345	3,055,370	1,666,000	802,800	17,606,525	3,521,806	18,022
Chicago & Western Indiana.....	26	5,354,620	1,720,015	2,338,880	28,375	10,876,050	2,075,210	9,184
Cleveland, Cincinnati Chicago & St. Louis.....	186	5,407,770	1,123,570	150,420	1,881,810	8,563,070	1,712,614	9,719
Elgin, Joliet & Eastern.....	147	3,860,295	1,446,305	264,405	1,367,055	7,144,099	1,428,818	9,719
Grand Trunk Western.....	25	2,344,805	426,430	108,495	193,680	3,068,140	719,028	27,828
Jacksonville & St. Louis.....	112	1,460,040	139,375	36,815	158,100	1,794,360	336,872	3,195
Kankakee & Southwestern.....	130	1,895,860	137,555	151,340	311,000	2,496,655	499,381	3,819
Lake Erie & Western.....	118	2,016,165	230,655	19,015	536,990	2,802,425	560,485	4,726
Louisville & Nashville.....	176	3,438,475	413,860	188,300	896,245	4,886,880	977,376	5,543
*Metropolitan West Side Elevated.....	6	859,470	130,315	337,500	708,150	7,616,990	1,523,393	8,624
Michigan Central.....	169	5,596,555	686,180	292,875	276,540	2,474,995	494,983	72,312
*Northwestern Elevated.....	8	3,393,870	641,175	137,250	819,225	4,981,520	996,304	6,267
Peoria & Decatur.....	196	2,698,285	316,740	86,475	366,000	5,250,790	1,050,158	5,121
Peoria & Eastern.....	122	3,223,650	89,315	28,775	586,825	3,628,575	726,715	3,698
Pittsburg, Cincinnati, Chicago & St. Louis.....	27	2,081,340	583,510	69,315	454,075	3,168,675	681,774	5,160
Pittsburg, Fort Wayne & Chicago.....	13	4,194,580	953,520	692,150	320,290	7,006,245	1,401,251	50,082
Rock Island & Peoria.....	119	4,540,460	1,110,645	1,179,850	460,075	7,757,885	1,551,579	11,060
St. Louis, Alton & Terre Haute.....	215	8,575,990	513,410	67,000	441,735	9,598,125	919,625	7,714
St. Louis, Rock Island & Chicago.....	285	4,840,365	824,880	112,690	1,200,000	6,978,865	1,398,777	6,488
St. Louis Valley.....	119	6,849,610	890,675	728,635	728,635	7,657,440	1,581,488	6,367
Southern.....	151	1,786,990	100,425	62,890	162,250	2,154,555	480,911	3,605
*South Side Elevated.....	8	2,747,250	698,640	56,760	743,195	4,216,845	848,169	5,447
Terre Haute & Indianapolis.....	138	3,196,225	31,250	158,000	745,450	4,559,355	911,871	6,648
Terre Haute & Peoria.....	145	6,141,420	814,955	169,056	1,461,900	7,627,340	1,626,466	9,643
Terre Haute & Wapakoneta.....	229	1,959,285	40,260	184,055	861,900	2,545,340	509,066	8,507
Toledo, Peoria & Wapakoneta.....	179	4,710,150	899,885	116,050	1,085,000	6,200,565	1,252,117	6,450
Toledo, St. Louis & Western.....	668	17,324,180	406,005	88,250	828,510	4,902,560	980,510	4,468
Wabash.....	10,072	292,385,275	2,582,725	850,175	3,073,905	24,559,460	4,911,890	7,848
(Grand aggregate.....)	10,072	292,385,275	59,763,430	19,197,125	65,811,790	441,600,120	88,821,224	8,270

* Assessed on capital stock.

(Proceedings of the Illinois State Board of Equalization, Session of 1903, p. 172.)

STEAM RAILROADS.

TABLE XV.—Comparative Statement of Taxes paid in Illinois—Ten years—1893-1894, with last three consecutive years.

1	2	3	4	5
Name of Company.	1893	1901	1902	1903
	\$ c.	\$ c.	\$ c.	\$ c.
Atchison, T. & S. Fe R'y Co. (The).....	99,436 16	126,385 71	110,124 64	105,996 65
Baltimore & Ohio S.-W. R. R. Co.				95,152 20
Belt R'y Co. of Chicago (The)	48,000 00	62,794 46	44,555 54	39,500 00
Chicago Great Western R'y Co	30,045 77	81,604 00	83,042 44	71,183 56
Chicago & Alton R. R. Co. (The)	208,879 80	266,422 41	247,944 94	268,681 03
Chicago & Eastern Illinois	94,411 51	144,759 90	144,054 50	134,859 19
Chicago & Northwestern R'y Co	246,782 10	289,914 79	271,214 90	308,202 03
Chicago & W. Indiana R. R. Co		120,330 43	79,569 01	73,071 46
Chicago, Burlington & Q. R'y Co	367,776 21	511,333 08	489,652 60	
Chicago, Milwaukee & St. P. Co	116,833 91	146,228 67	148,854 56	133,824 89
Chicago, Peo. & St. L. R'y Co. of Ill		53,701 32	53,979 53	52,270 27
Chicago, Rock Island & P. R'y Co.	176,246 53	195,194 00	168,104 18	207,881 04
Cleve., Cincin., Chi. & St. L. R'y Co.	132,806 86	127,448 74	132,063 65	128,457 98
Elgin, Joliet & Eastern R'y Co	30,006 09	55,538 41	64,107 61	55,094 65
Grand Trunk Western R'y Co.		33,595 87	49,409 93	41,189 32
Ind., Ill. & Iowa R. R. Co. (The).....	10,550 09	21,820 42	24,450 81	21,352 19
Jacksonville & St. Louis R'y Co.		14,940 58	14,095 24	14,334 36
Lake Erie & Western R. R. Co	23,041 19	29,932 54	27,950 03	26,113 33
Louisville & Nashville R. R. Co		50,186 72	51,280 14	47,549 95
Michigan Central R. R. Co	32,079 28	45,119 38	39,488 23	39,836 48
Mobile & Ohio R. R. Co. (The).....	31,156 32	42,447 91	42,728 70	41,655 55
Pitta., Cin., Chi. & St. L. R'y Co	91,428 84	105,804 39	68,667 98	81,062 29
Southern R'y Co.		16,515 70	34,101 60	32,628 33
St. L., Van. & T. H. R. R. Co. (The)	59,217 41	44,043 69	66,903 21	66,924 30
Terre Haute & Peoria R. R. Co	17,354 77	21,871 89	20,002 06	20,411 00
Toledo, Peoria & Western R'y Co	36,555 49	48,522 29	45,775 43	45,009 29
Toledo, St. L. & Western R. R. Co	29,692 90	38,430 41	37,516 34	42,018 13
Wabash R. R. Co.	192,321 66	217,865 69	239,555 18	221,416 13
Total	3,733,304 80	4,726,332 37	4,662,110 46	4,726,257 68

(Annual Report of the Railroad and Warehouse Commission of the State of Illinois, 1904, p.p. 198-200.)

WISCONSIN.

Like Michigan, and in many respects in imitation of it, the State of Wisconsin has lately changed its system of railroad taxation. The reasons for the change and the conditions attending the transition are of much interest in connection with the subject of taxation in general and of railroad taxation in particular.

The first stage of railroad development in Wisconsin was, like that of Canada, as several of the other States, characterised by liberal subsidies. These usually took the form of land grants on the part of the Federal Government, exemption from taxation on the part of the State and money grants, in the shape of subscriptions to stock, on the part of the municipalities. When taxes were levied upon railroad property, they were, as a rule, very light. It is estimated that in the State of Wisconsin railway lands still remain unsold to the extent of 950,000 acres, valued at \$5,000,000. The stock in the roads taken by the municipalities, and amounting in 1872, to \$6,470,954, generally proved worthless, and has been, for the most part, completely wiped out by reorganizations.

When the railroads were once firmly established, they were gradually subjected to normal taxation. In the matter of taxation, up to 1854, the municipalities treated the railways as all other property. "In that year railways and plank toll roads were taken out of the general property tax and in lieu thereof a specific tax imposed on their annual gross earnings."³⁰ The tax was fixed at the rate of one per cent. per annum. In 1862 the rate was increased to three per cent. and in 1874, it was raised to four per cent. on all roads. In 1876 the roads were, for the first time, divided into classes according to their annual gross earnings per mile. This law established four classes of railroads. The law as it stands at present was passed in 1897 and introduced six classes instead of four. This is still the basis of taxation, for though the law has been changed in 1903, the new system does not come into full operation, as far as collecting revenue is concerned, until 1905. Owing to the fundamental objection to an income tax throughout the United States, the tax on gross earnings has never been frankly treated as an income tax. In Wisconsin and some other states it is termed a license tax, which is graded, however, according to gross income per mile of line, and upon this a percentage tax levied. This tax has been in lieu of all other forms of taxation, State or local, except certain special assessments for local improvements in cities or towns. All lands or other property owned by railroad companies, but not used in connection with the ordinary business of transportation, was treated as ordinary property and assessed and taxed under the general property tax, which is the normal system of the State. The proceeds of the taxation of railroads have been used for State purposes, no portion being distributed to the municipalities.

Under the license or gross earnings system there was no specific assessment of property. Each railroad company was simply required to furnish to the State treasurer a sworn return of the gross earnings of the railroad for the previous year, and of the number of miles operated by the railroad within the State, and the gross earnings per mile. At the time of making the returns each railroad was required to apply for a license to operate the railroad during the following year and to pay the following license fees.

"1. Four per centum of the gross earnings of all railroads, except those operated on pile and pontoon or pontoon bridges, whose gross earnings equal or exceed three thousand dollars per mile per annum of operated railroad.

"2. Three and one-half per centum of the gross earnings of all railroads, except those operated on pile and pontoon, or pontoon bridges, whose gross earnings equal or exceed two thousand five hundred dollars and are less than three thousand dollars per mile per annum of operated railroad.

"3. Three per centum of the gross earnings of all railroads, except those operated on pile and pontoon, or pontoon bridges, whose gross earnings equal or exceed two thousand dollars, and are less than two thousand five hundred dollars per mile per annum of operated railroad.

"4. Five dollars per mile of all operated railroads, except those operated on pile and pontoon, or pontoon bridges, whose gross earnings equal one thousand five hundred dollars per mile per annum and are less than two thousand dollars per mile per annum of operated railroad, and in addition two and one-half per centum of their gross earnings in excess of one thousand five hundred dollars per mile per annum and under two thousand dollars per mile per annum.

"5. Five dollars per mile of operated railroad by all companies whose gross earnings are less than fifteen hundred dollars per mile per annum.

³⁰ Report of Wisconsin State Tax Commission, 1903, p. 163.

"6. Two per centum of the gross earnings of all railroads which are operated on pile and pontoon, or pontoon bridges, which gross earnings shall be returned as to such parts thereof as are within the state."

Some years ago the people of Wisconsin, in common with those of several Western states, became imbued with the idea, the grounds for which have been given in the case of Michigan, that the railroads were not contributing their just share of taxation, and that this was largely due to the fact that they were taxed upon a different basis from that of other property. It was held, therefore, that the only just system of taxation was one in which all property in the State would be taxed on exactly the same basis, and, consequently, in which all property would be assessed in the same way and at its full cash value. As a purely theoretic statement there need be little difficulty over this proposition once an income tax is ruled out. But the practical question remained—can such a system be realized for all forms of property under actual conditions? In the attempt to answer this question, and "in order to secure improvement in the system and the collection of taxation in this state," there was appointed, in 1898, a State Tax Commission of three persons. As Judge Gilson, the President of the present Commission, explained to the Ontario Commission, "This board was appointed mainly for investigation into different systems and to make recommendations to the Legislature." They spent several years in investigation, reporting in 1899, again in 1901 and finally in 1903. The first Commission had no administrative function, but in 1899 the Commission was continued for ten years and was made a State Board of Assessment for equalizing the assessment of the different properties in the State. By the law of 1901 the Commission took the place, for all ordinary purposes, of the former State Board of Assessment, composed of the Secretary of State, the State Treasurer and the Attorney General. Under the new law of 1903 for the taxation of railways, the Commission became a State Board for assessing railways.

The assessment of the entire property of railways by a State Board on the ad valorem basis requires that the same Board shall determine the value of all taxable property in the State, so that the railways may pay the same state tax as other properties. The way in which this will work out under the new act was explained by Judge Gilson in these terms. "We are required under the Act to ascertain the value of all the general property in the State, i.e., all property owned by private individuals, corporations, mercantile firms, etc., in fact all property not owned by railway companies. We then take the total tax levied in the State, county and local, and having ascertained the true cash value of all property in the State, we divide the total taxes, say levied in 1903, by the total value which we find. The value which we put on the general property of the State last year was \$1,753,000,000; the taxes levied in 1902 amounted to \$20,163,000, which, divided by the total value of all the property, would give a rate of 1.158 per cent. and we required the railways to pay the same rate."²¹

In 1900 the State Tax Commission had appointed a hearing on railroad taxation, when the chief railroads in the State were heard through representatives. A further investigation was conducted during the session of 1901, over the head of two bills drafted by the Commission, "one to reclassify and increase the percentage on gross earnings, and the second to abolish the license fee method and provide for the ad valorem taxation by a State Board." Both bills were opposed by the railroad companies and were defeated in the Assembly.

In their discussion of the gross earnings system versus the ad valorem system, the Wisconsin Commission considered the former an easy means of

²¹ Ont. Com. Interviews.

taxing railroads, but regarded it as leading to inequality as between railroads, and as compared with other property.

It took from the railroads in proportion to their ability to pay and thus adjusted the taxes to their earnings when that was not done for other property. It had been held by several judges that the license fee system was in reality unconstitutional, as not securing a uniform system of taxation to all kinds of property, but to avoid disturbing the financial basis of the State the actual law had been upheld in the decisions given.

The desire for a literal uniformity, whatever might be its practical effects, is shown in the report of the Commission, and was evidently the chief influence, as in Michigan, in favour of the change to a system, which would assess railroads on the same basis as all forms of private property, that is, on the basis of a general property tax. Acting on this principle, the Board reached the conclusion, practically the same as that of Michigan, that "The property of railroad companies should be valued by a State Board composed of appointed officers of requisite knowledge and approved integrity, with power to secure the evidence necessary to a correct judgment of the value of each railroad operated in the State. The law constituting the Board and prescribing its duties should be carefully framed with proper limitations on the power of the Board, but not attempting to specify too minutely the method of arriving at values so as to leave no room for the exercise of judgment. All the elements going to make up values cannot be definitely embraced in a written law without so circumscribing the powers of the Board as to make their duties largely clerical.

"The Board should also be empowered to value the property of the State for the levy of a State tax, and be required to assess the general property of the State at the market value. This should be obligatory, to the end that all taxable property may be brought to an equal standard of valuation with that of railroads or other property assessed by the Board.

"The railways should be granted an opportunity not only to be heard on the assessment of their property, but also of all property of the State, so that entire equality may be secured."³

When it comes to the actual valuation of the railroads, however, the Commission begins to recognize the difficulties which confront it.

"The magnitude of railroad interests renders the valuation of such property more difficult than the appraisalment of property simpler in character and use. There are, however, some rules approved by courts, economists and financiers as the basis for the valuation of railroad property, and some or all of them may be applied to ascertain the value of such property in the State.

"The principal elements usually examined and considered in the endeavor to ascertain the value of railroad property are:

Cost of road and equipment.

Par value of capital stock and funded debt.

Franchises.

Gross and net earnings.

Market value of capital stock and funded debt.

"There are subdivisions of these items, but on the whole the above division will comprise the chief objects for consideration in estimating the value of railroad property.

"The items are not wholly independent of each other. Nor are they all entitled to the same weight as evidence of value. The Commission is not committed to any particular theory in arriving at value and does not proceed on the assumption that the market value of stocks and bonds is the absolute cri-

³² Report of 1903, p. 182.

terion of value. The market value is evidence to be considered with other items in forming judgment of the value of the property of railways.

"The earning power is a very important element for consideration, for it is the financial rule in the markets of this country, and all over the world, that the worth of property is determined by what it will produce in income. If the permanency of the income is assured from past results in operation, the risk of investment is less and the value more stable. The earnings in the opinion of financiers is the final test of the value of corporate securities, and the estimate of the earning capacity of railroads formed by such men and acted upon in buying and selling of the securities in the market generally establishes the market price.

"The cost of the physical property,—tracks, yards, terminals, buildings, engines, cars, etc.,—does not comprise the entire value of a property. There must be added the franchises, possession of traffic, competitive and non-competitive, and the extent and validity of an established transportation business. These constituent parts of railway property and corporate organization with the earning capacity enter into the problem of forming an estimate of the value of stocks and bonds for investment or in establishing market values."³³

Later on we shall give the opinions of the railroads on these several elements in determining the values of railroad property. Here, however, we may note that, as in Michigan and other states, the earning capacity is recognized as the most important factor in determining the value of railroad property.

The Wisconsin Commission considered that railroads ought to be taken as entireties and could not be broken up into properties to be valued separately in each municipality, city or state. When the whole valuation is taken, it can be apportioned to the different states on a mileage basis as the best known method of division. However, in discussion with the Ontario Commission the President of the Board stated that while they held to that position in a general way, "The Legislature has not bound us to proceed on a mileage basis. We purposely omitted that from the Act presented to the Legislature, and we think properly so. I think that rule is too hard and fast." He referred to the Illinois Central and some other cases where such a rule, if enforced, would result in hardship. These cases had been brought up by representatives of the railroads in their conferences with the Tax Commission.

Further difficulties in the way of getting at the real values of railroads are thus stated by the Wisconsin Commission: "Originally railways by their charters were only granted the privilege or franchise to do business as common carriers. To the right or privilege of owning property and facilities necessary to the transportation of passengers and freight has been added the privilege of owning other property not essential to their operation as common carriers. Under the laws they are empowered to own lands, outside of what is necessary to their business, as well as stocks and bonds in other railway corporations, not required in the operation of the holding company as a single, common carrier. The precise value of these privileges separately, or in combination, may be difficult of ascertainment, but as progress is made in devising systems for their taxation better methods may be found for their appraisalment for taxation. In estimating the value of the franchises of railways, the privilege or franchise of holding stocks or bonds in other railways or lands unnecessary to their operation, may be an element for consideration. It may be difficult to ascertain in all cases just how far or to what extent the value of the franchise or right to hold securities in other companies, or to own lands or other property not needed in operation, may be increased by the

³³ Report of 1903, pp. 185-6.

value of such securities or property. It should be distinctly understood that in making the tabulations of the value of the railways, in deducting the lands and securities above specified, it is not admitted that in estimating the value of the franchise or in providing laws for their taxation, the value of lands or securities is to be wholly eliminated from consideration.

"The many forms and purposes corporate organization may take in this ingenious age, and the conditions which may follow the organizations of stock holding corporations, or the extension of that privilege to railway companies whereby the real control of the property of a corporation and its capital may be transferred from a state grant in the corporate franchise to another jurisdiction, render it unwise to adopt a general rule for the deduction of stocks and bonds in other companies. Stocks and bonds may have a value beyond the right to receive dividends and interest thereon. Each case should be determined upon the facts shown to exist at the time.

"The discretion of the Legislature to provide adequate methods and rules for the taxation of franchises should remain untrammelled, as future conditions which may call for the exercise of the power conferred upon the Legislature cannot now be fully known or anticipated."³⁴

Here, as in the case of Michigan, the whole onus of solving these difficulties and of getting at the valuation of railroads for purposes of taxation, rests upon the members of the Tax Commission. As it is in the end simply a matter of their judgment, there is no common basis of reference by which either the railroads or the public can determine whether or not the valuation is a fair one.

In obtaining a valuation of the physical properties of the Wisconsin railroads, no such elaborately expensive method, for the State at least, as that of Michigan was attempted. Each of the railroads in the State was asked by the Commission to make an examination of its physical property, being furnished with an elaborate system of blanks to be filled in under much the same headings as in the case of the Michigan appraisal. Professor Taylor of the University of Wisconsin, as the advisory engineer of the State Tax Commission, was charged with the duty of going over the appraisals to examine and revise them. The cost of the appraisal thus fell upon the railroad companies. The Chicago and North Western, for instance, employed sixty men on their system at a cost to the company of \$19,000. As to the accuracy of the reports received Professor Taylor thus expressed himself to the Ontario Commission. "In the first place we received the reports from the roads as furnished by themselves. We do not refer to Government reports as to the conditions of the roads, but we sent expert field men over the tracks, etc. About twelve men were sent out. We did not go into the matter to such an extent as Michigan. We asked the railways to arrive at the physical value of the roads themselves and then we merely checked sections of them. The actual returns were made by the railways in the most careful manner, and the appraisals were in general remarkably correct and reliable. Of course reports of real estate and rights of way men were not quite so reliable as those of the engineering staff. As far as they could, however, we feel that the railways gave an honest report. In the case of one railway valued at \$67,000,000 there was only a difference between us of three and a half millions on the total, and the railroad had the higher figures. Field experts were employed only to verify the assessments." And again "The report is not made on oath, but it is made with the understanding that our forces can take up any section of their road and determine whether the appraisal is correct or not."³⁵

³⁴ Report of 1903, pp. 200, 201.

³⁵ Ont. Com. Interviews.

The physical valuation of the railroads, however, even as revised by Professor Taylor is by no means binding upon the Commission as a basis of valuation. "The cost of railways as reported is not considered as of great importance as evidence of value. In few cases only, does this item in the railway report represent the original cost, for in reorganizations of small roads into the present systems little attention was given to original cost of the roads reorganized. Were the original cost carried into the new consolidations it has little relation to the actual value. In the annual expenditures for maintenance in the last twenty years or even less, the property very generally, except right of way, has been practically reconstructed.

"It may be a question whether a new railway of equal physical excellence to some of the roads operated in Wisconsin can be reproduced within a period of ten years.

"The theory that the cost of reproduction will represent the value for taxation purposes is not supported by economic conditions. Professor H. C. Adams says on this point: "The truth is that commercial results of a long established line of communication have become so integral a part of the existing industrial structure that an estimated cost of reproduction would bear no relation to the commercial valuation of the property."³⁶

As a matter of fact the roads are required to furnish much other data. "We ask for reports of capital stock and all their funded debt, we ask them also for the average market value for five years of their capital stock and all their bonds, and in addition request them, in furnishing the value of the stock and bonds, to give gross and net earnings for a period of six or seven years."³⁷ In stating their position with reference to the valuation of railroads, the President of the Wisconsin Commission said: "The Board is not required to give to any railway the exact method of arriving at their assessment. The law requires, however, that we should notify each railway company of the preliminary valuation made upon them, and they are entitled to be heard." Again, "There are some roads that have a value over and above what it would cost to reproduce their property, by virtue of established traffic, connections with other roads, etc. On the other hand, we find some small roads in the State that probably are not worth for taxation purposes the amount of their physical value." And again, "We take into consideration the earning power of a road, for how long a period the earning power is stationary or increasing, in the case of a prosperous road, and where there is a deficit we take that into consideration. In this State there are some roads, perhaps fifty miles long, which are not worth much more than the scrap value of the road. The taxation on such a road might be less than Professor Taylor's physical valuation of the road. When a railroad is chartered it has to perform certain public duties; for instance, it cannot stop without permission of the legislature, and therefore if they are losing money in operating we take that into consideration."³⁸

As to the necessity for having the whole of a railroad property valued by a central state board, instead of allowing it to be valued by municipal assessors, the President of the Commission stated, "We consider that the local officials in the State are totally unacquainted with the facts which would enable them to get the value or to make a fair valuation."³⁹

Statistics as to the gross earnings and taxation of the Wisconsin Railways are here given.

"The gross earnings, operating expenses and income from operation of the railways of Wisconsin for five years have been tabulated for each com-

³⁶ Report of 1903, p. 194.

³⁷ Ont. Com. Interviews.

³⁸ Ont. Com. Interviews.

³⁹ Ont. Com. Interviews.

**Mileage, Gross Earnings, Operating Expenses and Income from Operation of
Railroads in Wisconsin.⁴¹
Roads of First Division.**

Names of Roads.	Mileage.	Gross earnings.	Operating expenses.	Percentage of operating expenses to gross earnings.	Income from operation.	Income from other sources.
1. Chicago, Milwaukee & St. Paul	1,665.49	\$12,658,708 94	\$ 7,367,750 79	59.23	\$ 5,295,958 20	\$ 52,196 56
2. Chicago & Northwestern	1,598.68	12,941,244 42	7,992,184 08	61.76	4,949,110 32	425,906 71
3. Chicago, St. P., Minn'l's & O.	625.84	3,929,584 27	2,868,956 87	73.01	1,060,627 40	122,223 89
4. Chicago, Burlington & Quincy	222.54	1,426,010 45	821,765 75	57.63	604,244 70	24,625 35
5. Green Bay & Western	225.00	474,608 32	371,719 70	78.32	102,888 62	1,189 58
6. Minn'l's, St. P. & Sault Ste. M.	289.05	1,421,630 93	705,881 24	49.63	716,299 68	1,030 21
7. Northern Pacific	114.82	249,563 77	249,563 77	54.45	208,795 96	19,846 75
8. Wisconsin Central	848.51	4,748,272 83	3,305,624 46	69.61	1,442,647 87	20,842 93
		\$38,058,414 43	\$23,682,846 16	62.24	\$14,370,568 24	\$667,361 98

⁴¹Three years.

Roads of Second Division.

Names of Roads.	Mileage.	Gross Earnings.	Operating expenses.	Percentage of operating expenses to gross earnings.	Income from operation.	Income from other sources.
1. Abbotsford & Northeastern	15.16	\$ 18,822 29	\$ 12,856 61	68.30	\$ 5,965 68	\$
2. Ahnapee & Western	34.00	38,612 75	23,785 68	61.65	14,827 07	.....
3. Big Falls R'y	21.00	8,561 01	8,118 59	94.83	442 42	.....
4. Bayfield Harbor & Great Western (Bayfield Transfer)	3.86	6,843 40	8,363 81	122.22	*1,520 41	.....
5. Chicago, Lake Shore & Eastern	15.46	72,690 73	50,746 54	69.81	21,944 19	.....
6. Chicago & Lake Superior	3.00	3,069 47	4,276 19	139.31	*1,206 72	.....
7. Chicago, Mad. & Northern (operated by Illinois Central)	91.81	100,797 96	135,442 55	134.89	*34,644 59	.....
8. Chippewa River & Menomonee	32.95	85,743 72	33,435 30	39.45	2,304 42	7,273 69
9. Drummond & Southwestern	21.72	17,805 06	14,625 15	82.14	3,179 89	.....
10. Duluth, Sup. & West. Terminal	4.85	506,149 84	158,647 88	28.37	346,501 96	161 70
11. Duluth, South Shore & Atlantic	107.75	260,360 54	204,565 49	78.57	55,795 04	83 07
12. Dunbar & Wausaukee	15.50	25,189 46	6,277 59	24.92	18,911 86	.....
13. Eastern R'y of Minnesota	83.09	592,849 67	378,909 89	63.92	213,939 78	94,827 09
14. Fairchild & Northeastern	29.20	30,331 47	15,340 98	50.71	14,990 49	.....
15. Hawthorne, Nebagamon & Superior	16.28	37,237 68	23,298 28	62.56	13,939 41	.....
16. Hazelhurst & Southeastern	17.00	21,991 75	18,460 44	83.94	3,531 31	.....
17. Wm. Holmes & Son R'y	42.67	1,758 00	.....	.....	1,758 00	.....
18. Iola & Northern	4.70	5,490 41	5,113 39	93.13	377 03	.....
19. Glenwood & Northeastern	14.15	225 00	14,336 48	637.20	*14,111 48	.....
20. Kewaunee, Green Bay & West'n	36.70	76,947 87	45,719 68	59.42	31,228 19	65 58
21. Lake Shore & Eastern (operated by J. R. Davis Lumber Co.)	.....	.....	.....	.....	.....	.....
22. Lake Sup. Terminal Transfer.	15.70	66,994 79	54,615 52	81.52	12,379 27	.....
23. Mattoon R'y Co.	19.36	9,683 83	12,807 28	132.17	*3,117 44	.....
24. Milwaukee & Superior	25.41	42,076 52	25,487 50	60.45	16,589 00	2,556 36
25. Marshfield & Southeastern (now Wisconsin Central)	38.00	37,881 65	20,136 66	53.15	17,744 99	.....
26. Marinette, Tomahawk & West'n	38.46	35,779 50	35,778 77	100.00	73	.....
27. Minnesota & Wisconsin now Chi., St. P., M. & O.	22.67	\$2,435 76	20,658 54	83.68	11,782 22	.....
28. Minneapolis, St. P. & Ashland	45.00	.....	.....	.....	.....	.....
29. Northern Coal R'y	10.19	28,309 34	22,566 32	79.71	5,743 05	25,983 45
30. Oshkosh Tran. Co. (operated by C. & N. W.)	1.28	9,165 30	2,583 52	28.19	6,581 78	.....
31. Rice Lake, Dallas & Menomonee	7.52	11,340 40	10,098 45	89.01	1,241 94	.....
32. St. Paul & Duluth (now Northern Pacific)	13.63	21,642 96	16,643 29	76.90	4,999 67	6,236 58
33. Superior Belt Line (Great Northern)	.....	.....	.....	.....	.....	.....
34. Waashburn, Bayfield & Iron River (now Northern Pac.)	34.00	56,257 95	76,768 01	135.10	*19,510 06	.....
35. Winona Bridge R'y Co.	.54	11,326 85	3,761 56	33.21	7,565 29	.....
36. Wisconsin & Michigan	32.82	76,909 58	54,953 37	71.45	21,956 21	.....
37. Whitcomb & Morris R'y	6.00	3,088 67	3,431 71	111.19	*343 03	.....
38. Wisconsin Western	51.45	40,647 29	46,429 53	114.19	*5,782 24	262 41
		\$2,344,689 02	\$1,569,025 50		\$775,663 55	

*Deficit from operation.

⁴¹Report of 1903, p. 206, 208.

6a R.T.C.

⁴²Three years.

⁴³Four years.

⁴⁴1899.

⁴⁵No reports.

pany from its reports to the Railroad Commissioner, and the average for five years made as follows: The gross earnings of a road for five years are added together and the total is divided by five, which gives the average gross earnings for five years. The same method was observed in obtaining the average amount of operating expenses and income from operation. When a less number of years than five is reported the average for the years given is taken and is shown in the tables."⁴⁰ (See tables on previous page).

Of these railways the following are controlled by the Canadian Pacific Railway through the ownership of a majority of the capital stock: Minneapolis, St. Paul & Sault Ste. Marie Ry. Co.; Duluth, South Shore & Atlantic Ry. Co.

Mileage, Gross Earnings, Operating Expenses, etc., of Railways in Wisconsin from 1882 to 1902.

Year.	Mileage.	Gross earnings.	Operating expenses.	Income from operation.	Percentage of operating expenses to gross earnings.
1882	3,833	\$18,769,197	\$10,276,746	\$ 8,492,451	54.8
1883	4,091	19,707,858	11,866,096	7,840,762	60.2
1884	4,245	20,411,574	11,845,576	8,565,998	58.0
1885	4,279	20,269,097	11,997,947	8,271,150	59.2
1886	4,778	20,972,281	12,311,171	8,661,110	58.7
1887	5,116	24,578,206	14,788,619	9,789,587	60.2
1888	5,276	24,891,619	16,632,125	8,259,494	66.8
1889	5,406	25,861,208	17,662,344	8,198,864	68.3
1890	5,476	26,451,565	16,737,745	9,713,820	63.3
1891	5,549	28,040,299	18,063,328	9,976,971	64.4
1892	5,785	31,732,051	20,082,616	11,649,435	63.3
1893	5,925	33,263,551	21,533,955	11,729,596	64.7
1894	6,004	28,318,544	18,285,467	10,033,077	64.4
1895	.....	25,943,860	16,225,097	9,718,763	62.5
1896	6,093	33,575,971	19,990,610	13,585,361	59.5
1897	6,208	30,632,018	18,256,045	12,375,973	59.6
1898	6,374	35,013,931	20,479,724	14,534,207	58.5
1899	6,410	37,509,466	23,277,528	14,231,938	62.1
1900	6,497	41,257,551	25,715,236	15,542,315	62.3
1901	6,620	40,377,032	25,289,087	15,087,945	62.6
1902	.....	45,079,163	28,142,087	16,937,076	62.4
Total 21 years		\$612,655,042	\$379,459,149	\$233,195,893	61.9

The method by which the Wisconsin Tax Commission attempted to solve the problem as to whether the railroads were paying their just share of taxation is as follows. "The Commission from the investigation of facts and statistics covering a period of seven years from 1895 to 1901 has ascertained and determined the true cash value of all the taxable property in the State to be the sum of \$1,504,346,000.

"The total amount of State, County and local taxes as reported to the Commission by the Secretary of State for the year 1901 is \$20,053,635.45.

"The amount of taxes thus reported includes the one mill tax of \$1,456,284, which is an increase in that tax in 1901 of \$806,284 over 1900. The local taxes in the State should be \$806,284 less in the following year. The sum of \$806,284 should, therefore, be deducted from \$20,063,635.45 leaving a balance of \$19,257,735.45, which is the just and proper amount of all state, county and local taxes in 1901 for obtaining the rate of tax.

"The license fees paid by all the railways of the State in 1902 are \$1,711,900.18.

⁴⁰ Report of 1903, pp. 206, 208.

"The lowest amount of the market value of the stocks and bonds of the railways of the State on the average of seven years (1895-1901) after deductions of lands and collateral bonds is \$217,854,026.

"The lowest valuation of the railways obtained by the capitalization of their income from operation for eleven years (1892-1902) is \$220,341,950.

"To ascertain the taxes the railways would pay on the valuation of their property on the ad valorem basis on either of the amounts above given it will first be necessary to calculate the rate per cent. to be applied to said amount in order to obtain the total of taxes on such property.

"The total value of the taxable property of the State should be added to the value of the railroads and the state, county and local taxes of 1901 should be added to the license fees paid in 1902 by the railways to ascertain the rate per cent. which would be levied if both kinds of property were taxed on the ad valorem basis.

"In case the railways were assessed and taxed by the ad valorem method on said valuation, the total taxes on railway property at the rate per cent. stated would be as follows: "

	Valuation.	Rate of tax.	Amount of tax.
(1895-1901)	\$217,854,026	1.2176	\$2,652,590 62
(1892-1902)	220,341,950	1.2093	2,664,950 20

This would mean about one million dollars a year of increased taxation from the railways of the State. Here it is only necessary to draw attention to the fact that the valuation of the railways of Wisconsin is reached by capitalizing their income at six per cent. though the railways claim that it should be eight per cent. As the representatives of the railways point, no such attempt is made to get at the valuation of other property in the State, and indeed what we find is that the total value of the taxable property of the State is given as \$1,504,346,000, while the valuation of the railways is \$220,341,950, which gives the rather remarkable result that the general taxable property of the State is less than seven times the railway property. This on the face of it would seem to support the contention of the railways that their property is valued out of all proportion to the other property of the State.

The State Tax Commissioners in their instructions to the assessors throughout the State indicate that the general property of the State is not adequately valued and that it is extremely difficult to secure an adequate valuation. Thus they say: "Failure to accurately value property for taxation is the source of much complaint and litigation, and the great difficulty in the work of the town, county and State boards of equalization. For many years it has been the practice in nearly all parts of the State to assess all kinds of property at considerably less than actual value. The practice cannot be too strongly condemned. From it spring virtually all the evils of incorrect valuations and much of the inequality in the apportionment of tax burdens. It is of course true that an assessment made uniformly at one-third or one-half, or any other fraction of full value, could work no injustice as between individual tax payers in the same assessment district. In some districts this may have been accomplished as nearly as human skill and justice can ordinarily approximate such result in the time afforded for the work. It has doubtless been attempted with varying degrees of diligence and success in many other districts. But in a large number of instances it would be diffi-

⁴² Report of 1903, pp. 215-17.

cult if not impossible to discover any uniform ratio or proportion between assessed and true values. It is not believed that such conditions are often due to intentional omission of duty on the part of assessors. Long continued practice of undervaluation has resulted in a gradual and almost unconscious adoption of arbitrary valuations or sets of valuations for assessment purposes having little reference and no uniform relation to true values. This comes about in part from taking valuations to some extent from former assessment rolls, comparing one item or property with another, which in turn has been valued by comparison with still another, and so on, without keeping in mind the true value or a definite percentage of true value as a fixed standard. In this way great want of uniformity may exist in the assessment of a single district without intention on the part of the assessor to favor anyone."⁴³

The President of the State Tax Commission stated that the local value of property had been increased from \$650,000,000 to \$1,200,000,000, while the State assessment of the same property, on which the apportionment of State tax was made to the various local districts, had been increased from \$630,898,000 to \$1,753,000,000 in 1903. This will illustrate the uncertainty of securing assessments at full cash value. As illustrating the relations of the various systems, local and central, to each other, we may take the following statement of the President of the Commission. "Last year the State tax was \$2,325,916, county taxes, including special charges for charitable and penal institutions, amounted to \$5,120,410. Total township, city and village taxes, including school districts, amounted to \$12,782,184, making a total tax of \$20,228,510. This will show the proportion of State taxes to county and local taxes. In raising that twenty million the local rate varies from one district to another; the county rate also varies; the State rate is uniform throughout and we endeavor to make a rate for each county so that it will be equal for all of them. As the State Board of equalization, we fix our own local value for State purposes. When we make a levy the Secretary of State fixes a rate and decides how much will be apportioned to each county. The county clerk and county board make a distribution of that between the various assessed districts in their country. They can raise the taxes in any way they like."⁴⁴

When we come to see how the total valuation is distributed between personal property and real estate, what we find under the State Board assessment is the following:

State Board Assessment.	Personal Property.	Real Estate.
1899	\$119,736,025	\$ 505,263,975
1900	126,309,232	503,690,767
1901	249,934,861	1,186,349,139
1902	277,969,027	1,226,376,973

Now nothing has been more obvious in recent years than the enormous increase in the value of personal property as compared with real estate. That these returns show, in the first place, a very much smaller return of personal property than of real estate, and, in the second place, a slightly less proportionate increase in personal property than in real estate, plainly indicates that in Wisconsin, as in many other states, personal property does not

⁴³ Instructions to assessors and Boards of Review, Wisconsin, 1904, p. 35.

⁴⁴ Ont. Com. Interviews.

bear its full share of taxation. If, then, it is found possible to assess railroads at their full value both as to personal property and real estate, we may realize the ground upon which the railroads claim that they are required to pay a larger proportion of the public taxes than their property warrants.

The Act as passed in 1903 as the basis of the new system of taxation in Wisconsin will come into operation in 1905. Its chief features are as follows:—

“Definitions and construction:

3. The term “property of a railroad company,” as used in this act, shall include all franchises, right of way, roadbed, tracks, stations, terminals, rolling stock, equipment and all other real and personal property of such company used or employed in the operation of the railroad or in conducting its business, and shall include all title and interest in such property as owner, lessee or otherwise. Real estate not adjoining its tracks, stations or terminals, and real estate not necessarily used in operating the railroad, is excepted and shall be subject to taxation like the property of individuals.”

“Reports to be made by railroad companies. Section 5.

“Every railroad company operating a railroad in this state shall annually, between the first day of July and the first day of September in each year, under the oath of the president or other chief officer and the secretary, treasurer, auditor or superintendent of such company, make and file with the board in such form as said board may prescribe, reports containing the following facts:

“1. The name of the company.

“2. The nature of the company, whether a person, association, company or corporation, and under the laws of what state or country organized, the date of original organization, date of reorganization, consolidation or merger, with specific reference to laws authorizing the same.

“3. The location of its principal office.

“4. The name of the place where its books, papers and accounts are kept.

“5. The name and postoffice address of the president, secretary, treasurer, auditor, superintendent, general manager, counsel, directors and all other general officers.

“6. The name and postoffice address of the chief officer or managing agent of the railroad company in Wisconsin and of all other general officers residing in the state.

“7. The total number of shares of capital stock.

“8. The par value of the shares of the capital stock for the whole system showing separately.

(I) Amount authorized, (II) Amount issued, (III) Amount outstanding, (IV) Also the dividends paid thereon.

“9. The market value of the shares of capital stock for the whole system, on the dates and for the periods the board may request or specify.

“10. If such capital stock has no market value, the actual value on the dates and for the periods designated by said board.

“11. The funded debt of the railroad company for the whole system, and a detailed statement of all series of bonds, debentures or other securities, forming a part of the funded debt at par value, with date of issue, maturity, rate of interest and interest paid.

“12. The market value of each series of funded debt for the whole system on the dates and for the periods designated by said board, and if the whole or a part of such funded debt has no market value then the actual value of for such dates and periods as said board may specify.

"13. Such general description of the real estate of the railroad company owned or operated in Wisconsin as would be sufficient in a conveyance thereof, under a judicial decree, directing a sale for taxes to vest in the grantee all title and interest in and to the said property.

"14. A like description of the personal property, including moneys and credits held by the company as a whole system and the part thereof apportioned to the line in Wisconsin.

"15. A statement in detail of all capital stock, bonds or other securities of such railroad company owned by, or held in trust for the company and the capital stock, bonds or other securities of other persons, companies or corporations owned by, or held in trust for it, and the par value and the market or actual value of the same.

"16. The whole length of the lines of the railroad system operated by the company and the length of the lines in Wisconsin whether operated as owner, lessee or otherwise. The length of the line owned and the length of the line operated for the whole system and in Wisconsin, shall be separately reported.

"17. The entire gross earnings of the railroad company from operation, income from operation and the income from other sources for the whole system, and in Wisconsin, and the disposition made of such income.

"18. The entire gross earnings of such railroad company in Wisconsin for each and every month for each calendar year ending on the thirty-first day of December.

"19. The annual reports of the board of directors or other officers to the stockholders of the company, duplicates of the annual reports made to the interstate commerce commission, to the railroad commissioner of this state and to the railroad commissioners or state officers or boards of the other states in or through which their lines are operated.

"20. Such other facts and information as said board may require in the form of returns prescribed by it.

"Blanks for making the above reports shall be furnished to such companies by said board except for the copies of reports required under the provisions of subdivision 19 of this section.

"In case any company refuses or neglects to make the reports required by this act, or refuses or neglects to furnish any information requested, the board shall inform itself the best it may on the matters necessary to be known in order to discharge its duties with respect to the valuation and assessment of the property of such company."

"Assessment, how and when made; preliminary hearing. Section 7. The board on or between the first day of September and the first day of November in each year, according to their best knowledge and judgment shall ascertain and determine the true cash value of the property of each railroad company within the state. Every such company shall be entitled on its own motion to a preliminary hearing and to present evidence before such board at any time on or between the first and fifteenth days of September, relating to the value of the property of such company, or to the value of the general property of the State. . . . The value of the property of railroads for assessment shall be made as of the same time, and in like manner, as the value of the general property of the state is ascertained and determined by the board. The board shall prepare an assessment roll and place thereon after the name of each railroad company assessed, the following general description of the property "of such railroad company, to-wit.: "Real estate, right of way, tracks, stations, terminals, appurtenances, rolling stock, equipment, franchises and all other real estate and personal property of said company;

which shall be deemed and held to include the entire property and franchises of such railroad company within the state, and all title and interest therein. For the purpose of determining the true cash value of the property of such company, appearing on the assessment-roll, the board may, if deemed necessary, view and inspect the property of such company and shall consider the reports filed in compliance with this act, and the reports and returns of the company filed in the office of any officer of this State, and such other evidence or information as may have been taken or obtained bearing upon the true cash value of the property of the railroad company assessed. In case of railroad companies which own or operate railroads lying partly within and partly without the state, the said board shall only value and assess the property within this state. In determining the value of the portion within the state the board may take into consideration the value of the entire system, the mileage of the whole system and of the part within this state, together with such other information, facts and circumstances as will enable the board to make a substantially just and correct determination.

"Review of valuation of railroad property; hearing: Section 10. Any railroad company interested shall have the right to appear and be heard as to the value and assessment of the property of such company and the tax to be levied thereon, and as to the value of the general property of the state, and the board may on such application or of its own motion correct the valuation or assessment of such company in such manner as will in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state.

"Aggregate of state and local taxes to be basis of tax rate of railroad property. Section 11. The board on or before the first Monday in December and the fifteenth day of January in each year upon returns from the secretary of state, or from county, town, city and village officers or both, shall ascertain and determine the aggregate tax in the whole state for state, county and local purposes levied on the general property of the state, excluding special assessments on property for local improvements, and when the aggregate of all taxes, state, county and local consolidated, is thus ascertained and determined, the amount thereof shall be entered on the records of the board.

"Average rate of taxation to be rate of taxation of railroad property, now determined. Section 14. From the aggregate true cash value of the general property of the state and the aggregate of taxes determined and entered on the records, the board shall compute and determine the average rate of taxation, state, county and local consolidated, by dividing the aggregate taxes by the aggregate true cash value of the general property of the state upon which said taxes were levied, which said rate so arrived at and determined shall be entered upon the records of the board and shall constitute the rate of taxation on the true cash value of the property of the railroad companies liable to taxation under this Act.

"Assessments of 1904 and 1905. Section 22. The first assessment of the property of railroad companies under this act shall be commenced in the year 1903, and be completed in the year 1904, and shall be known as the assessment of 1904, and the second assessment of the property of railroad companies under this act shall be commenced in the year 1904 and completed in the year 1905 and shall be known as the assessment of 1905.

"Property exempt from other taxes; stock held in state exempt. Section 25. The taxes and license fees imposed by this act shall be in lieu of all other taxes on the property of such railroad companies necessarily used in the operation of such railroads in this state, except the same shall be subject to special assessment for local improvements in cities and villages. The taxes

and license fees hereby imposed or paid by such companies shall also be in lieu of all taxes on the shares of stock of such railroads owned or held by individuals of this state and such shares of stock in the hands of individuals shall be exempt from further taxation.

"Taxes and license fees collected to become part of general fund. Section 26" All taxes and license fees collected from railroad companies under the provisions of this act shall be paid to the state treasurer and become a part of the general fund for the use of the state.

"Board may appoint expert engineer and accountant, office force and assistants. Section 27. The said board is authorized and empowered to employ an expert engineer, an expert accountant and such clerks and assistants as may be necessary to properly perform the duties imposed by this act and in the work of the valuation and taxation of the property of railroad companies, and to fix their compensation." 45

Up to 1899 the tax on sleeping and palace car companies as distinct from railway companies was a license tax levied according to gross earnings as in the case of railways. The return to be made required a statement of the gross earnings of the Company's cars within the State limits. Upon these gross earnings a tax of four per cent. per annum was levied. By the act of 1899 this system was changed to the ad valorem basis. In the case of sleeping car companies the tax is levied upon that portion of the value of the capital stock of the company which is considered to be represented by the employment of cars within the State. The assessment is made by the State Board of Taxation and is based upon returns required to be furnished by the sleeping car companies to the State Treasurer on blanks furnished by him. From the data furnished the State Board determines the proportion of the value of the stock of the company employed in the sleeping car business. By ascertaining the total number of miles over which the cars of the company operate, and dividing this into the amount of capital stock, the value per mile of the stock is obtained. This being multiplied by the number of miles over which the company operates within the State of Wisconsin gives the amount of taxable value of the Company within the State. Upon this the average rate of taxation for the State, as made up for the State and local rates, is levied.

Freight line and equipment companies are treated in a similar manner. In the case of express companies, which are treated on the same basis, the ocean mileage of their business is not included in determining the value of the capital per mile.

VIEW OF WESTERN RAILWAYS ON THE SUBJECT OF TAXATION.

The Ontario Commission, partly by personal interviews and partly from printed reports of conferences between representatives of the railroads and the Wisconsin and other Tax Commissioners, obtained the views of representatives of some of the leading railroad companies centering in Chicago. These had special reference to the validity and justice of the system of taxation lately adopted by the States of Wisconsin and Michigan. However, as these arguments apply to various proposed methods for the valuation of railroad property, for purposes of taxation, a summary of them will throw considerable light upon the subject of railroad taxation in all the Western States at least.

* Chap. 315, Laws of Wisconsin, 1903.

Most of the western railroad companies having terminals in Chicago, owing to the numerous changes and experiments of the Western States in connection with the subject of railway taxation, have found it necessary to maintain a separate department of railroad administration to deal with questions of taxation alone. The head of such a department is known as the Tax Commissioner of the railway. As he has to deal with the various systems of taxation applied in the different states through which any part of his railway may run, he is usually in a position to discuss railway taxation with a wider range of knowledge and experience than the Tax Commission of any single state, except where its members may have made a special study of the systems of other states.

The first railway commissioner interviewed by the Ontario Commission was Mr. Frank P. Crandon, Tax Commissioner for the Chicago and Northwestern Railway, one of the most important systems of the West. In common with most railway men, both east and west, he considered the railway assessment recently adopted by Michigan as the most unjust in comparison with the assessment of other property. With reference to Wisconsin, the railways were suspending judgment, as they had not yet been notified of their assessment in that State under the new ad valorem system. In discussing the various methods of valuing railways, Mr. Crandon considered the stock and bond basis of valuation, as determined by the market quotations, a very unsatisfactory one. The manipulations of the market often had little or no relation to the actual condition of the road whose stocks and bonds happened to be traded in. In many cases the better class of railway securities were not dealt in on the market, for the simple reason that they were held either as trust securities or by other corporations. Moreover, the value of the stock and bonds of a company must depend upon all its earnings, whether these are derived from transportation or not, and it therefore becomes unfair to tax a company on a mileage basis in any given state when the value of its securities may not depend upon its business in that state, in any just proportion to its mileage in it. In illustration of the uncertain fluctuations of the market values of stocks and bonds, Mr. Crandon pointed out that in 1902 the C. & N. W. preferred stock was selling at 273. Though the road had since been considerably improved and had better earning power, the same stock had lately been selling for 163. To take an average over a period of years would doubtless minimize the errors due to fluctuations in market rates, but from such an unreliable source a just basis of valuation could not be derived. Mr. Crandon has discussed these questions with some others in a special pamphlet entitled, "Objections to the Stock and Bond theory of Railway Assessment," presented to the Ways and Means Committee of the Iowa Senate, 1902.

Net earnings Mr. Crandon considers to be the soundest basis for the taxation of railways. In determining net earnings the operating expenses and other legitimate charges have to be deducted from gross earnings. Legitimate operating expenses should consist only of that outlay which is necessary to keep the physical condition of a railway up to the standard determined by past capital expenditure. Any improvements which render the road a more valuable property than before, ought to be charged to capital expenditure, and any earnings devoted to this purpose should still be regarded as net earnings. A wide practical experience proves that legitimate operating expenses will usually amount to between 63 and 70 per cent. of the gross earnings. Mr. Crandon's views on these subjects were shared by practically all the railway companies centering in Chicago.

In a printed report of the "Arguments as to the fair Taxable Value of Railway Property in Wisconsin, of the Chicago and Northwestern; Chicago,

Milwaukee and St. Paul; and Chicago, Burlington and Quincy Railroad Companies in February, 1904," we have some interesting discussions between the representatives of these railways and the Wisconsin State Tax Commission. In this conference, Mr. Crandon maintained that since the State of Wisconsin has reverted to the ad valorem system it should treat railways as it treats other property in the State, namely by valuing the tangible property alone. For the C. & N. W., that would amount to \$45,208,566. The Commission, however, in capitalizing its income at six per cent. had valued it at \$82,485,172. Mr. Crandon did not deny that railways might have an intangible value over and above their physical value, but this was exceedingly difficult to define and discover. This phase of value, however, was not peculiar to railways, as compared with other forms of property, and since no attempt was made to assess this value in the case of private property, equity required that it should not be done in the case of railways. Again, in valuing roads on a mileage basis, the value of all property not strictly pertaining to the operation of the railway should be deducted, also the values of the terminals in large cities, which should not be taxed by states in which they are not located. The valuation of the main track alone, for a whole system, might fairly be distributed on a mileage basis. This, however, might result in inequality where only branch lines ran into particular states. Instances of this were given by representatives of some of the other railways. As to the franchise value of a railway, Mr. Crandon argued that it was not in the nature of a monopoly, such as the franchise granted, for instance, to a street railway to use the streets of a town or city. For such franchises, constituting a monopoly privilege, street railways were usually required to pay considerable sums to the municipalities. A railway, however, may be paralleled at any time and its opportunities for doing business greatly curtailed. Hence, no special tax should be levied upon railways in virtue of their so-called franchises.

In reply to a request from the president of the Wisconsin Tax Commission to state the chief elements which ought to be taken into account in valuing railways, presumably on the ad valorem basis, Mr. Crandon stated that the values might be grouped under two heads, first those which dealt with the tangible property, second, those which pertained to the intangible elements. Under the first the most important element was the physical property. The intangible values will depend very much upon the earnings of the property which, as already pointed out, are often very different from the earnings of the business as a whole, including as they do other sources of revenue besides the operation of the railway. He considered the earning power of the road a very fair basis for determining its value, taking the earnings as averaged over five-year periods.

Mr. A. S. Dudley, Tax Commissioner for the Chicago, Milwaukee & St. Paul railway, the other most important road operating in Wisconsin, presented his views on the subject of taxation. The cost of the reproduction of their line in Wisconsin they had found to be \$59,269,760, and its present value was estimated at \$44,974,994. The estimate of its capitalized value as made by the tax commission was \$88,099,303. He also held that since Wisconsin had reverted to the ad valorem system it was absolutely essential that the railways should be valued on the same basis as all other property, and hence unless intangible property were assessed to individuals and other corporations it should not be included in the assessment of railways. He quite agreed with Mr. Crandon as to the futility of attempting to get at true values through the market quotations of stocks and bonds. If railways have a greater source of income than is represented by their physical property, so have other corporations and private individuals, but they are assessed only on their actual property, and as there is no income tax in Wisconsin the rail-

ways should not be taxed upon income when other incomes escape. The sole professed object of introducing the ad valorem system in Wisconsin was to put the railways upon the same basis as other property in the matter of taxation, and the ad valorem system should not, therefore, be employed to take more out of railways than out of other property.

The President of the Commission stated that the railways were required by law to be valued on their franchises, while other property was not, and if there was any inequality it was the fault of the law, not of the assessors.

Mr. G. K. Peck, the General Counsel for the C. M. & St. P. maintained that if railroads were to be assessed on franchise values then all other corporations and individuals should be taxed on the same basis.

Mr. W. W. Baldwin, assistant to the President of the Chicago, Burlington & Quincy Railway, represented that railroad, which is the third in importance of those operating in Wisconsin. His evidence brought out the interesting fact, from the point of view of the ad valorem system of taxation, that the cost of grading the C. B. & Q. averaged about \$12,000 per mile, while the grading of the C. & N. W., and the C., M. & St. P., averaged only about \$6,000 per mile. This was due to the location of the former line along the Mississippi river, yet the relative value of the roads bore no relation to this difference in the cost of construction.

Mr. Baldwin put the value of the reproduction of the C., B. & Q., in Wisconsin at \$6,320,000, while the Commission had capitalized it at \$10,074,078.

Of the traffic of this road in Wisconsin, 88 per cent. neither originated nor terminated in that state. It simply passed through it, representing business done between Minneapolis and St. Paul, on one hand, and Chicago on the other. At the same time the taxes paid to Wisconsin on this transit traffic averaged, for the last seven years, \$240 per mile annually, which was in excess of the average per mile for the whole system.

In dealing with the question as to whether railways could be valued on the same basis as ordinary private property, Mr. Baldwin said that in valuing a horse, a watch, a farm or a share of bank stock, one has simply to consider "what it will sell for or what you can get another equally good for," and this is a thoroughly sound principle in such cases. But this cannot be done in the case of railways and "one reason why you cannot do this is because of the practical difficulties in the way. There is no market for railways." The consequence is that various expedients, not applied to other property, are adopted to enable assessors to get at the value of railways. These are, among others, valuation of franchises, assessment on bonds and stocks, the capitalizing of income, etc. "You must be conscious of the steadily increasing tendency of all forms of wealth to assume corporate shapes and the increasing facility with which they are evading taxation. At the same time you are being asked to adopt expedients through which, by construction and indirection, wealth invested in railways may be reached." He then quotes from the report of the United States Industrial Commission of 1901, as to the unsatisfactory result of the attempt to deal with all classes of property on the same basis of valuation, and particularly on the ad valorem basis. He adds his own conviction, "that the experience of thirty years with the ad valorem system, as applied to the taxation of railroad property in this country, has substantially demonstrated that it is not a sound, or wise, or truthful system, from the economic or scientific standpoint. From the political standpoint, it is probably all right. Wherever there is a popular feeling that a system for taxing railroads should be adopted, whereby their property is 'valued' in the same way that other property is valued, then let them pay the same taxes that other people pay, it is probably a sound political expedient to yield and

undertake the impracticable. But, from the broader standpoint of a true system of taxation, it is a failure."

Mr. Baldwin objected to the general principles of the mileage basis for distributing total values as between states. It is not fair to tax a railway on its whole valuable system simply because it happens to have a branch line of little importance in any given state, as in the case of the C. & N. W., in Michigan, or the Illinois Central in Wisconsin. The truth of this position the President of the Wisconsin Commission admitted in the interview with the Ontario Commission.

In common with Messrs. Crandon and Dudley, Mr. Baldwin objected to the stock and bond basis of valuation and stipulated that if earnings were to be taken as a basis for capitalization, only those earnings should be considered which are derived from the business of transportation and from traffic within the state. "Nobody disputes that both earnings and stock market quotations throw light upon railroad values. What we protest against is the rank injustice of using these things when they may indicate exaggerated values, with the moral certainty that they will be ignored when they indicate low values, while all our experience teaches that in the railroad business the periods of depression and low earnings are sure to come." He stated that at present the C. B. & Q., pays to Wisconsin more than 12 per cent. of its net earnings. This is practically the same proportion as that paid by the C. & N. W. and the C. M. & St. P., while several of the smaller roads pay larger percentages. He then points out that practically no other individual or corporation has to pay such a percentage upon net earnings. In conclusion he maintains that a rate of nine per cent. on net earnings or three per cent. gross earnings would be a more equitable system and rate of taxation than any other that could be devised.

In Minneapolis the Ontario Commission interviewed Mr. H. B. Dyke, Tax Commissioner for the Minneapolis, St. Paul and Sault Ste. Marie Railway, which is really a branch of the Canadian Pacific Railway, and which passes through several states including North and South Dakota, in which, as in most of the Western States, they have the ad valorem system in railway taxation. In North Dakota the railways are assessed on a mileage basis. The valuation is made on the basis of right of way, road bed, rails, equipment and franchise. "The last time I was up before the State Board of Equalization," said Mr. Dyke, "I tried to impress upon them the rule that an equitable system would be to take the earnings as a basis, but they held that the law did not require them to take into consideration the earnings, that it was not an element that should enter into the value of the road, but that what they should do was to find the actual value of the franchise. I contended that a franchise had no more intrinsic value than what you could get it for,—say \$50—merely the right to do business."

Again, with reference to the operation of the system in North Dakota, he says "Our taxes are approximately about \$120,000 being an assessment on three hundred and sixty-one miles. As I said before, we are assessed at about \$7,000 per mile on main line, and about \$6,000 per mile on branch line. We consider we are overtaxed in North Dakota for the reason that as far as our particular line is concerned we are situated somewhat peculiarly. There is the Great Northern and the Northern Pacific; the latter is assessed at \$7,500 per mile, and we are, therefore, assessed within \$500 per mile of what the Northern Pacific is. Now the Northern Pacific has a bridge across the Missouri River that would build every foot of our line from Hankinson to Bismark. They have a better track, heavier rails, it is an older road, they have a station at Bismark the cost of which is equal to that of several stations on our road, they have extensive shops at Fargo, they have large terminal yards

at Jamestown and at Dickinson and our assessment ought not to be over half of what the Northern Pacific is. Again, they run through much better territory, their earnings, over and above operating expenses, are much larger than ours. The Great Northern is also assessed at \$7,500 per mile, and yet there ought to be some difference between these two roads. The Northern Pacific has much the better road. The whole story is that the system in North Dakota is radically wrong, any system is radically wrong that will permit a Board to make an arbitrary assessment, as they do in North Dakota. If they would assess railways as they do other property it would be entirely different. . . . For railroads situated in practically a new country, such as our line traverses, I think that taxation based upon gross earnings is the most equitable for all parties."⁴⁶

He would, however, have the rate of gross earnings graduated according to the income of the road per mile.

M. Dyke specially objected to the ad valorem system where there was no standard of valuation and no basis of reference. The Board of Assessors or the Tax Commission, or whatever be the name of the assessing authority in the different states simply puts a general valuation on the property without being required to state how that valuation is arrived at or of what factors it is made up.

Though these views of the representatives of the railways were given, as a rule, in reference to special states, yet they apply in general to the various Western States in which the ad valorem system is in operation. It should be noted, however, that the railways do not necessarily take exception to the actual amount of taxes levied upon them in each of the States having the ad valorem system. They were, as a rule, contented with the Illinois rate of taxation and did not specially complain of Indiana, and yet they did not consider the system of taxation as a sound or safe one.

MINNESOTA.

The system of taxing railroad companies upon their gross receipts alone, has been in operation in Minnesota for upwards of thirty years. It is still considered, alike by the great majority of the people, the railroad companies, and the officials who administer it, as the simplest, fairest and most efficient system which can be devised.

Before 1887 the system, though accepted by most of the railroads, was not compulsory on all. In that year, however, the law was changed, making taxation upon gross income imperative and uniform for all railroads. This tax is in lieu of all other levies throughout the State, except in the case of special assessments for local improvements. But lands held by the railroads, when sold or leased to other parties, become subject to ordinary taxation. In 1895 an act was passed providing that lands held by the railroads, but not used in connection with their operation, should be subject to ordinary taxation. The validity of this act has been disputed by the railroad companies.

The process of assessment and taxation, under the Minnesota system, is a very simple one. Every road must make to the State Railroad and Warehouse Commission an annual or semi-annual report of the gross earnings of the company within the State of Minnesota. It is the duty of the Commission to verify this report and then to certify to the State Auditor the gross earnings, the per cent. to be charged thereon and the total amount of taxes due by each company. The duties of the Auditor are confined to making a draft upon the respective companies and placing the collection of it in the hands of the State Treasurer.

⁴⁶ Ont. Com. Interviews.

The rate of the tax on gross earnings is fixed by statute at one per cent. for the first three years of operation, two per cent. during the next seven years, and three per cent. thereafter. To secure payment of taxes, the State has a first claim upon all property, real and personal, belonging to the railroad. Though there is little disposition in Minnesota to change the system of railroad taxation, yet there is considerable agitation afoot to increase the normal rate on gross earnings from three to four per cent. The representatives of the railroads maintain that the existing rate of three per cent. is quite high enough in proportion to the taxes paid by other forms of property. Politicians, however, and the State officials claim, and support their claim with various statistical arguments, that the railroads should pay a larger percentage. A popular movement with this object in view has been on foot for some years, and is still an active issue in practical politics.

This is only part of a more general movement for the readjustment and improvement of the general system of taxation in Minnesota. In 1901 a State Tax Commission of three persons was appointed, whose duties were summarized as follows: "The duties of said Commission shall be to make a tax code for the State of Minnesota. Such code shall include a complete system for the just and equitable taxation of all forms of property, both tangible and intangible, and shall be properly indexed and prepared in the form of a bill or bills for presentation to the Legislature. Said code shall include provisions for a permanent Tax Commission, and shall define its duties, powers and compensation. The Commission shall also prepare and report, a bill or bills providing for any constitutional amendments which may be necessary for properly carrying out the system of taxation recommended by the Commission."⁴⁷

The report of this Commission contains some very interesting and suggestive references to the taxation of corporations in general, including railroads and other transportation companies. The members of the Commission visited a number of states in which the subject of taxation had received special consideration. The advantages of such a course are thus expressed; "It visited during the month of April the following cities: Chicago, Lansing, Indianapolis, Columbus, Albany, Boston and Philadelphia. It held lengthy conferences upon the subject of taxation with public officials and others. It is impossible to overestimate the value of the information thus acquired. Had time and means permitted, several other states might have been visited with great, if not equal profit."⁴⁸

Their general impression as to the prevailing system of the ad valorem general property tax is thus recorded: "No system of taxation now in force in any of the States of this country is attended with wholly satisfactory results. The principles of equality and uniformity, so essential to every just revenue measure, are generally unattained. While approximately obtainable in the taxation of real property, they have little practical meaning in the taxation of personal property. Nor is the cause obscure. Real property has a fixed situs and is visible; while personal property, in many of its forms, is either invisible or easily concealed. So universally is the evasion of the law in the assessment of personal property practiced and so notorious is the fact that much the greater volume of it is unassessed, that its evasion is often regarded as a virtue rather than a vice. In few, if any, States is more than twenty-five per centum of the personal property liable for taxation listed for assessment."⁴⁹

⁴⁷ Report of the Tax Commission for the Purpose of Framing the Tax Code, St. Paul, Minn., 1902, p. 3.

⁴⁸ Ibid, p. 5.

⁴⁹ Report of Tax Commission, p. 6.

With reference to the taxation of personal property in their own State, they say: "It should be increased manyfold, for the amount of such property now upon the tax lists is but a fraction of what may and should be listed. With anything like a fair listing of personal property, the volume of assessed property throughout the State would be so greatly increased as to have a marked effect in reducing rates of taxation, both State and local."⁵⁰

The Commission recommends the establishment of a completely organized system of assessment embracing the township, county and State factors under the supervision of a central board of tax commissioners, three in number. The functions of these tax commissioners would be similar in nature to those of the two special tax commissioners of Indiana. In the words of the report; "Its jurisdiction will extend throughout the State. It will be given ample powers as to the assessment of property. It will be its duty, generally speaking, to see to it that all the property of the State liable to assessment is assessed according to its true value in money, so far as that is practically obtainable.

"The great office of the Tax Commission will be to counteract local tendencies to depress valuation of property. If it properly discharge its duty, all classes of property will be assessed and taxed according to an uniform rule. It may, whenever it believes the assessment made in any district is not in whole or in part in substantial compliance with law, direct the reassessment of same."⁵¹

The system at present in operation in Minnesota is much like that of Illinois and evidently experiences some of the same difficulties. "The State Board of Equalization, as at present constituted, is composed of eighteen members, each judicial district of the State having one representative thereon.

"The State Board of Equalization has unconsciously encouraged a disregard of the rule of taxation prescribed by the Constitution. Members of the board, naturally solicitous for the welfare of their respective districts, have generally sought to depress rather than to raise valuations in the counties constituting their districts. Local influences have also had their effect upon their respective members. Such a tendency always manifests itself with a body so composed, and is as true of other states as our own."⁵²

It was, therefore, proposed to practically follow the Indiana model, which had impressed the Commission so favourably that they say of it; "It is certain that through the exertions of its Tax Commission the laws of Indiana have been so shaped and modified from time to time and enforced with such wisdom and industry that a larger percentage of personal property is there assessed than in any other State." Their proposition, then, is as follows: "The bill provides for a board composed of the Governor, State Auditor, Secretary of State, Attorney-General, and the three Tax Commissioners. It will thus be in close touch with the Tax Commission, and reflect in its work the least degree of local influence."⁵³

Such was to be the new State Board of Review to take the place of the existing Board of Equalization and which the Commission was confident would secure the assessment of personal property throughout the State much more efficiently than under existing laws. Other states having similar systems are, Tennessee, Washington, Colorado, Kansas and Nebraska.

In thus proposing to bring the general system of taxation in Minnesota into line with some of the latest developments, the Commission was naturally influenced by the movement in several of the neighbouring states, especially in Michigan and Wisconsin, towards the adoption of the general

⁵⁰ Report of Tax Commission, p. 16.

⁵¹ Report of Tax Commission, p. 23.

⁵² Report of Tax Commission, pp. 25-26. ⁵³ Report of Tax Commission, p. 26.

property tax for railroads and other corporations. At the same time the Commission recognised the difficulties which beset any such attempts, and especially the great difference between ordinary private property and the possessions of the larger corporations. They evidently felt, also the force of the very strong and practical criticisms which were brought to bear upon the general property system of taxation by Professor Seligman, among others, for they quote with approval some of his views on the taxation of corporations.

Unlike most other American State Commissions, they boldly faced the question of income tax: "We have reached a period in our industrial development when incomes as a source of revenue cannot wisely be omitted. Every state has a large class of wealthy citizens who would not otherwise adequately contribute to the public burden.

"A sentiment in favor of an income tax is rapidly growing. Fair minded men of the wealthier classes recognize its justice; and the less wealthy and wage earning classes welcome it as a means for relieving them of the burden which they must otherwise unjustly bear. The higher a people's civilization, the more complex their industrial life and the greater their production of material wealth, the more appropriate becomes an income tax."⁵⁴

Nevertheless, they were constrained to adopt the general property system of taxation for all transportation corporations other than railroads. On the general question of dealing with corporations they report as follows: "One of the perplexing problems encountered by the Commission is the taxation of corporations. So far as the ordinary business corporation is concerned, there is no valid reason why it should not be taxed by the same methods which are applied in the taxation of the property of ordinary taxpayers. It is, however, manifest, that as to corporations having a quasi-public character, such methods would prove very inadequate.

"Many corporations, like railroads, telegraph, telephone, express, street car, gas, and other companies, possess franchises and privileges of great value, more or less monopolistic in character and which cannot be measured by their visible property situate within the State. Such property is intangible and cannot be adequately reached by the assessment of tangible property. It is apparent that the valuation of intangible property will always be difficult and unsatisfactory. This arises, not only from the nature of the property itself, but also from the fact that many large and wealthy companies carry on a business extending over a vast territory and embracing several, sometimes many, states. The practical difficulties attending their taxation is witnessed by the great diversity of legislative measures now in operation in the various states of the Union.

"While of the opinion that the provisions of the bill are the wisest which are permissible in the present state of public opinion, the Commission believes that with the advancement of ideas upon the general subject of taxation, a more scientific and, therefore, a more just method of taxing corporate property will be evolved. Not only are the several states frequently wide apart in methods of taxation of such property, but confusion prevails also in the laws of each state upon this subject. Not only so, but the methods in vogue in this country are wide apart from those in force in the most advanced European States, relating to like classes of property. Any system of taxation prescribed for transportation or transmission companies which depends in part upon interstate earnings or upon valuations of

⁵⁴ Report of Tax Commission, p. 47.

property situate without the State contributing to such earnings, is at best unsatisfactory, and will continue so until those earnings and valuations are ascertained and apportioned to the several states by Federal authority. It is impracticable for a state to ascertain such facts by investigations conducted by its own agents. It therefore, depends largely and often wholly upon the reports of the respective companies whose property is to be taxed. Without impugning the accuracy of such reports, it is obvious that no state should be wholly, or to a large extent, dependent upon them. A single instance suffices for purposes of illustration. An express company, engaged in a great variety of business, many features of which are quite distinct from that of expressing commodities, whose operations are extended over a great part of this country and into foreign countries presents so complicated a subject that any state which undertakes a thorough investigation for purposes of taxation would incur an expense greatly in excess of any reasonable tax which it might justly impose. The same difficulties, although less marked, would be confronted in similar investigations of other interstate companies. A federal body, like a department of commerce, authorised to fully investigate all quasi-public companies engaged in interstate business, and prepared to do so by suitable agencies, would be able by annual investigation to furnish all the states, without expense to them, reliable and sufficient data for taxation purposes. It is a subject of such pressing importance that the Legislature of this State and other states should memorialize Congress to adopt at the earliest practicable moment the necessary legislation, either of the character above suggested, or otherwise.

"We adopted in the early history of the State the policy of taxing railroad companies upon their gross earnings. It is entirely a commendable policy, so far as simplicity and expense of administration are concerned; but few will claim for it equality and uniformity either as between the property so employed and the great mass of other property in the State, or between the properties of the several railroad companies. We now refer to it merely to emphasize the impropriety of extending that method of taxation under existing conditions, to other classes of public service corporations. It is desirable and just that all quasi-public companies be taxed by the same rule. Regardless of the question of power, it did not appear to the Commission that the reasons urged in support of the demand that certain other companies be taxed by the gross earnings method were adequate.

"In framing the provisions of the bill relative to the classes of companies above named, the Commission has been guided to a great extent by those statutes of sister states which have been reviewed and sustained by the Supreme Court of the United States."⁵⁵

In following the method of the adjoining states, and particularly Indiana, the Commission adopted the following policy with reference to telegraph, telephone, express, sleeping car, freight line and equipment companies:

"Every company shall, by an officer or agent thereof, annually make and deliver to the State Auditor a statement with reference to the first day of April immediately preceding, verified by the oath of the officer or agent making the same, showing:

1. The name of the company.
2. The nature of the company, whether a person, partnership, joint stock association or corporation; if a joint stock association or corporation, under laws of what state or country organized.

⁵⁵ Report of Tax Commission, pp. 36, 37, 38.
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3. The location of its principal office.
4. The name and post office address of the president, secretary, treasurer and general manager.
5. The name and post office address of the chief officer or managing agent in this State.
6. The number of shares of its capital stock.
7. The par value and the market value, or, if there be no market value, the actual value of its shares of stock.
8. The amount of the funded or bonded debt and the value thereof.
9. The amount of dividends, if any, paid upon each share of its stock during the twelve months immediately preceding the first day of April.
10. A detailed statement of the real estate owned by it situated within this State, where situate and the value thereof.
11. The total value of its real estate situate without this State.
12. A detailed statement of its personal property situate within this State, classified and valued so far as may be according to the statement provided for in section 40 of this Act, new and appropriate classification to be made when necessary; the total value of its personal property situate within this State.
13. The total value of the personal property owned by the company and situate outside this State.
14. A statement showing its gross receipts arising (1) from business done wholly within this State, (2) from business done partly within and partly without this State, and (3) from business done wholly without this State.
15. In case of an express company, the total length of the lines and routes over which it transports personal property of any kind, (1) within this State, (2) without this State, and (3) within each of the counties, townships and cities within this State.
16. In case of telegraph and telephone companies, the statements shall also show the total length of their respective lines (1) within this State, (2) without this State, and (3) within each of the counties, townships and cities within this State.
17. In the case of sleeping car, freight line and equipment companies the statement shall also show the total length of the lines of railroad over which they respectively do business or operate their cars (1) within this State, (2) without this State, and (3) within each of the counties, townships and cities within this State, naming the lines and the respective companies owning the same.
18. Every company, as defined in section 84 of this Act shall also furnish such other facts and information as the State Auditor, Tax Commissioner, or State Board of Review may require." (Report of Tax Commission, pp. 100, 101.)

The Auditor, upon receiving such statement, will deliver the same to the Tax Commission, which is to make examination thereof and may, when necessary, call for additional statements and information. The Tax Commission having revised the statement is to place the same before the State Board of Review. The State Board of Review is authorized to require the attendance of any officer or agent of any such company before it, with or without books and papers, and furnish it with any further information which it may require. Stringent provisions are made for the enforcement of such reports. It is made the duty of the State Board of Review to assess the property of each of said companies.

Each corporation will be taxed a full rate representing the sum of the average municipal, county, and state rates, but the whole payment will be made to the State and be employed, as in the case of railroad taxes, wholly for State purposes. Street railways, whether urban or interurban, are assessed in much the same way, but their value is distributed to the various municipalities in which they are situated or through which they run, and they are to be taxed locally.

Notwithstanding its practical adoption of the General Property Tax, except in the case of railways, the Commission regard with favour a more scientific system of taxation which would distinguish the sources of revenue for state and local purposes. This was already partly accomplished in the application of the whole revenue from railroad, insurance, telegraph and telephone companies for state purposes, and the proposed measure of the Commission would add the taxes from other corporations. The sources of state income are given in the following table covering the years 1901-1902.

Receipts into the Treasury for the Fiscal Year ending July 31.

	1901	1902
Taxes :		
State, general	\$1,016,397 79	\$1,042,829 84
State, school and university	758,126 10	798,759 57
Railroad companies	1,489,349 24	1,659,296 94
Telegraph and telephone companies	27,190 70	79,601 23
Insurance companies	201,327 77	216,515 68
Express companies	8,460 45	18,893 91
Sleeping car companies	371 28	481 66
Freight line companies	2,114 00	1,810 00
Tonnage on vessels	9,105 93	9,791 58
Inheritances		6,077 01
Departmental earnings, fees, fines and miscellaneous receipts	633,097 81	625,203 55
State institutions, receipts and earnings (including prison revolving fund, binder twine collections, federal aid to univ., soldiers' home, etc.)	879,832 94	958,954 05
Sales of timber on state lands	242,708 01	324,991 60
Mineral leases and contracts	13,529 00	26,019 00
Royalty on iron ore	27,030 29	10,561 80
Principal paid on land contracts	660,450 14	783,773 97
Principal paid on school district, county, city, township and village bonds	198,375 11	186,352 09
Repayment of seed grain loans	1,889 15	21,403 91
Repayment of Russian thistle loans		103 05
Interest on land contracts	311,867 62	325,561 56
Interest on trust fund investments	208,525 00	262,337 50
Interest on school district, county, city, township and village bonds	70,490 60	68,141 56
Interest on bank deposits	22,110 09	24,982 58
Redemption of bonds		53,000 00
	\$6,731,847 02	\$7,505,443 94

(Report of the Auditors of State to the Legislature of Minnesota for fiscal years 1901 and 1902, St. Paul, Minn., 1903, pp. 48, 54.)

It will be observed that the revenue derived from railroads amounts to nearly as much as that from the general property of the State for general and educational purposes. The addition proposed by the Report of the Commission would not, however, enable the Government to dispense with direct taxes

throughout the State. "The Commission was early impressed with the importance of arriving at some method of taxation whereby taxes for State, as distinguished from local purposes, could be raised otherwise than by a general property tax. Many reasons support such divorcement. Chiefly, it is desired because it would permit the relegation to local government of many questions of taxation, and completely eliminate equalization by a State Board. It would then be a matter of indifference to one county whether the assessment in another was high or low, or whether a certain class of property was taxed or exempted in such other county.

"The history of the State Board of Equalization shows a constant tendency to depress valuations. A sort of local jealousy or zeal for local interests begets a spirit on the part of each member of the board to keep down the valuations of his own district.

"It is obvious that such division can be accomplished only by one of two methods.

1. The raising of revenue for State purposes by other means than an ad valorem taxation; or,

2. The distribution upon an equitable basis of the burden of such revenue among the several counties of the State."⁵⁶

The first they consider hardly feasible under present conditions in Minnesota. They, therefore, incline to the second, though its difficulty and complexity were admitted.

That the Tax Commission did not regard their various recommendations as anything more than a step in advance towards a more perfect system of taxation than at the time prevailed throughout the State, is freely admitted in the following statement, towards the close of their Report: "Without entering into an elaborate discussion of the subject, it may here be properly suggested that we are as yet far from the last act of legislation upon any one of the following subjects.

- "1. The source of revenue for State purposes and the manner of raising such revenues.

2. The appropriate method for the taxation of public service corporations, embracing transportation, gas, heat, light, power and other companies.

3. The appropriate method of taxing mining companies.

4. The measure of local option which shall be permitted to counties and municipalities in the raising of revenue for local purposes.

5. The taxation of incomes."⁵⁷

The Tax Code, which was framed and submitted by the Commission, in the shape of a bill, did not pass the Legislature.

The fate of the measure is thus described in the biennial report of the Auditor of State for 1903. "In my report to the Legislature for the biennial period ending July 31st, 1900, considerable space was devoted to showing the necessity for tax revision. The Legislature of 1901 provided for the creation of a Tax Commission, and said Commission's report was considered at an extra session of the Legislature in 1902. The Tax Code reported by the Commission was elaborate and comprehensive, and when first submitted met with great public favour. But later, after the measure had been more thoroughly discussed, some of its provisions were considered too drastic and too wide a departure from the old established usages and custom, and a strong opposition to the enactment of the code into a law was developed within and without the Legislature. The outcome was the defeat of the bill as

⁵⁶ Report of Tax Commission, pp. 49-50.

⁵⁷ Report of Tax Commission, pp. 54-55.

a whole, and the adoption (substantially) of that portion of the Tax Commission's Report which pertained to the collection of taxes levied against real estate. Several constitutional amendments relating to taxation were enacted and submitted to the people of the State at the recent general election, but unfortunately, owing to lack of interest on the part of those voting at the election, all of the amendments were defeated."

He then refers to the necessity for continuing the agitation with the hope of ultimate success: "A further attempt should be made to secure for the Legislature, by proper constitutional amendment, much larger powers of legislation than it now possesses. Until such relief is afforded, the Legislature can, at best, accomplish only very unsatisfactory results."

One of the chief difficulties in the way of a comprehensive or scientific system of taxation in many of the American States is the limitation placed upon the powers of the Legislature in dealing with such matters as taxation. Many of the antiquated and anomalous features of the taxation of corporations are, due to constitutional requirements as to outward and mechanical uniformity in the treatment of taxation. This cramping restriction on the part of the constitution is referred to very particularly in the report of the Auditor of State, as indicated in the last quotation.

It is necessary in the American system to submit all proposed changes in the Constitution to a popular vote, or plebiscite, and in the State of Minnesota, in the case of proposed measures affecting taxation, the Constitution requires that before a bill passed by the Legislature can come into force, it must be submitted to the people and ratified by a majority of the popular vote. The Legislature, in 1902, submitted to the people an amendment to the Constitution, on the subject of taxation, but it failed to be ratified. Similarly, in 1901, an amendment to the existing law with reference to the taxation of railroads, raising the rate of taxation on gross income from three to four per cent., was passed by the Legislature, but in 1902 it failed of being ratified by the people. It was passed again in 1903 to be submitted to the people in 1904. The chief features of this measure will indicate the latest expression of the Legislative will on the subject of railroad taxation.

"An Act providing for the taxation of railroad properties, the collection of such taxes and repealing acts inconsistent therewith.

"Section 1. Every railroad company owning or operating any line of railway situated within, or partly within, this State, shall during the year 1906, and annually thereafter pay in to the treasury of this State in lieu of all taxes and assessments on all property within this State, owned or operated for railway purposes by such company, including equipment, appurtenances, appendages and franchises thereof, a sum of money equal to four per cent. of the gross earnings derived from the operation of such line of railway within this State; and the annual payment of such sum shall be in full and in lieu of all other taxes and assessments upon the property and franchises so taxed. The lands acquired by public grant shall be and remain exempt from taxation until sold or contracted to be sold, or conveyed, as provided in the respective acts whereby such grants were made or recognized.

"Section 2. The term 'gross earnings derived from the operation of such line of railway within this State,' as used in section 1 of this Act is hereby declared and shall be construed to mean, all earnings on business beginning and ending within the State, and a proportion, based upon the proportion of the mileage within the State to the entire mileage over which such business

⁵⁸ Report of Auditor of State, 1903, pp. 6-7.

is done, of earnings on all interstate business passing through, into or out of the State.

"Section 3. All acts and parts of acts not inconsistent herewith regulating the payment, collection, time of payment, enforcement or report involving the amount of taxes upon the gross earnings of railroad companies within this State, or providing penalties for the non-payment of such taxes, are hereby made applicable to this Act so far as may be; and all acts and parts of acts inconsistent with the provisions of this Act are hereby repealed.

"Section 6. This Act shall be submitted to the people of this State for their approval or rejection at the next general election for the year 1904."

In 1904 the Act was ratified by popular vote and became law.

The Interviews of the Ontario Commission with Governor Samuel R. Van Sant, Mr. S. G. Iverson, State Auditor, and, also with Mr. C. F. Staples, a member of the Railroad and Warehouse Commission, threw much light upon the workings of the existing system in Minnesota and upon the changes which were being advocated in the Legislature and throughout the State.

Governor Van Sant is an ardent advocate of tax reform, which he is confident will yet be adopted by the people of Minnesota. He also favours the increased rate upon the gross earnings of railways. He strongly supports, however, the existing method of taxing railways on their gross earnings. The State Auditor also supported the system. As he put it; "We believe in this State that the gross earnings system is a very satisfactory method of taxing the railways." And again; "Our people are especially well satisfied with the system of taxation on gross earnings, because they think it is the fairest way, all things considered. Under the ad valorem system, a railway runs through a certain county, it touches four townships in that county, there may be twenty townships, outside the four, which are contributing to the business of that road, perhaps even more than the four but for local purposes those twenty townships outside would not be represented in the assessment of that property and would get no revenue from it. There are counties in this State which have not a foot of railroad, but they are contributing just the same to the business of the road. Then, if the road is assessed under the ad valorem system, there is an eternal turmoil, the township assessor gets a crack at it, the county board has to be right, and it is the business of the railway company to see that they are friendly. Then it comes to the State Board, and of course the railway companies will try to elect the man who will treat them most leniently. This all makes trouble for the public and for the railroads. Now under the gross earnings system we collected two million dollars last year with little expense or trouble either to the State or the railroads. And every dollar of taxable property in this State is benefitted to that extent, whether a county or a township has a railroad or not, the amount paid in to the Treasury relieves all the properties of the State. We have here a large through business, because of our peculiar situation; we have great lines like the Sault line running up into new country, the Northern Pacific, the Northwestern, the Milwaukee, running through the State, and we get a great amount of business."⁵⁹

When asked if he would advocate applying the gross earnings system to the taxation of all other forms of property, he replied; "We have two hundred and seventy-five thousand personal property tax payers in Minnesota, and we have perhaps more real property owners; you can see that we simply could not get at it. We are not seeking new and cumbersome methods of taxation so long

⁵⁹ Ont. Com. Interviews.

as we can get along without them. The gross earnings system is firmly imbedded in our State and in the minds of the people, and until the people become convinced that they are getting the worst of it they don't wish to change from the present condition of affairs."⁶⁰

According to Governor Van Sant the present assessment of real and personal property throughout the State will average about forty per cent. of its whole value, showing the extent to which Minnesota had followed the example of the Western States in the undervaluation of property for taxation purposes.

The present method and rates of taxation upon other corporations than railroads were given by Mr. Iverson as follows: "Foreign insurance companies pay two per cent. on the gross premium receipts collected in the State, in addition to the taxes on their personal property. Domestic Insurance Companies pay two per cent. on gross premium receipts and taxes on real property. Telephone companies pay three per cent of gross earnings in lieu of all other taxes. These taxes are all paid directly into the State Treasury, and they are not distributed to the local municipalities. Express companies pay six per cent. of their net receipts, according to their own sworn returns."⁶¹

As noted in the case of other States where income, direct or capitalized, is made the virtual basis of taxation, though the railroads and several other corporations be taxed upon gross or net income in Minnesota, yet out of respect to the Constitution this is treated as a tax upon general property. As Mr. Iverson states; "Under our Constitution the tax must be a tax upon property, although the Legislature and the people have sanctioned a substituted form of taxation for certain classes of property, as already explained."

Mr. Iverson showed at some length how, from the study of the market values of stocks and bonds of the railways in Minnesota, he has arrived at a valuation of the railways of the State on the same basis as other property, that is, at one-third of their full valuation, which showed them to be assessable at about a hundred million dollars. With the total tax rate on general property taken at two and a half per cent., this would mean a tax on the railroads of about two million, five hundred thousand dollars. Yet the tax upon gross earnings amounted to little more than one million dollars. On this showing the agitation for an increased tax upon the gross earnings of railroads began and, as already noted, acts were passed by the Legislature to raise the rate from three to four per cent.

Mr. Staples, one of the three members of the Railroad and Warehouse Commission, upon which devolves the duty of obtaining and verifying the reports of the gross earnings of the railroad companies, strongly supported the gross earnings system of taxation for railways. In explanation of the working of the system he stated that the Commission prescribes a uniform system of book-keeping, which the railway companies operating in Minnesota must adopt in making their reports. In verifying these reports, "we send our experts into their offices to check up any month they may feel disposed to select. We require the railways to conform to such system as will meet our necessities. We require two accounts, one for purposes of taxation and one for the general annual report of the company."⁶²

The arrangement of the details as to the blanks upon which the reports are made is usually a matter of conference with the railroad companies, the result being that, both as to taxation and the regulation rates, there is little friction between the Commission and the railway companies. Mr. Staples

⁶⁰ Ont. Com. Interviews.

⁶¹ Ont. Com. Interviews.

⁶² Ont. Com. Interviews.

gave several examples illustrating the mutual confidence and harmony in operation. In contrasting the attitude of the railways towards the *ad valorem* as compared with the gross earnings system, he said, "I think the railways are more afraid of the local assessors and boards than they are of one comprehensive Commission which covers the whole subject and before whom they can appear and who are more conversant with the railway problems."

As to the composition of the Railroad and Warehouse Commission, Mr. Staples said: "There are three members of the Commission, elected by the people for four year terms; the terms are so arranged that the expirations fall on different years, and there is a tendency in this State to re-election of the Commissioners; for the public realize that these men have to meet and match with the cleverest attorneys the railways can secure, men who have devoted a life time to their special line of pleading."⁶³

Mr. Staples pointed out very clearly the distinction between the Minnesota system of arriving at gross earnings, upon the proportion of business actually done in the State, and the more common method of simply finding the gross earnings throughout the whole of a railroad system and then taking the proportion of them which the mileage operated in the State bears to the whole mileage system. In Minnesota, "we take every shipment by itself over each line, no matter where it originates; if it goes into Minnesota or through Minnesota, even if only one mile, the tax is the proportion of that one mile to the total mileage of the shipment. Take as illustration a shipment over 180 miles of road, of which seven miles is in Minnesota; the assessment would be 7-180 of the total charges. In its report the railway must show the entire gross earnings of the entire system, but of course if a shipment originated in Winnipeg and went down, say 100 miles, not touching Minnesota, we have nothing to do with that for taxation purposes. We only assess those shipments in which we are interested, that is, those shipments which touch Minnesota."⁶⁴

The other system had been proposed for adoption in Minnesota in the amended act submitted to the people in 1902, but it failed to carry, and the second act submitted to the people does not propose this change. Mr. Staples gave an illustration from the Great Northern Railroad as to what the difference of system would mean. The entire mileage of the Great Northern was about 4,500, and the portion in Minnesota about 500 miles. "If the entire system is 4,500 miles, upon the basis that we should take the mileage within the State, in its proportion to the total mileage, it will be as 500 is to 4,500, or 1-9. This is the system which it was proposed to adopt, but which failed to carry. It is very material which system shall prevail. After it was determined that this system would fail of adoption, the Great Northern took over, under their own name, another road in this State which amounted to 240 miles. Had this been done before this question came up, and had the proposed system been adopted, it would have given us a larger percentage. The inference is that they did not want to own a larger mileage than was necessary where they could have other companies locally, thus making the basis for division very much less. I merely cite this instance to show that by manipulation you can make this a very unsatisfactory system."⁶⁵

Mr. Staples also discussed with the Ontario Commission the subject of the regulation of railway rates. Incidentally he stated that there was no tendency to increase railway rates on account of heavier taxation.

The following table gives the gross income, the operating expenses,

⁶³ Ont. Com. Interviews.

⁶⁴ Ont. Com. Interviews.

⁶⁵ Ont. Com. Interviews.

taxes, etc., of the Minnesota railroads for the year ending June 30th, 1903. Although in this no taxes are given for the Canadian Northern, yet in the special report of that line to the Railroad and Warehouse Commission for 1903 the amount of taxes paid on gross earnings is given as \$974.25. As a new road it still pays only one per cent. of income tax upon the present law. It will not pay the full three per cent. until 1911. The other road related to Ontario is the Minneapolis, St. Paul and Sault St. Marie, which is controlled by the Canadian Pacific Railroad.

INCOME ACCOUNT OF OPERATING ROADS FOR YEAR ENDING JUNE 30, 1903.

Name of Railroad.	Gross Earnings.	Operating Expenses.	Income From Operation.	Total Income Including Income from other sources such as Stock, Bonds, etc.	Taxes.	Net Income.
Canadian Northern Ry.....	\$ 134,843	\$ 71,095	\$ 63,748	\$ 63,748	.....	\$ 63,748
Chicago B. & O. R. R.....	61,647,596	37,742,439	23,905,157	24,252,689	\$ 1,747,353	13,395,758
Chicago Great Western Ry.....	7,818,917	5,856,769	1,962,148	1,966,421	203,897	1,601,934
C. M. & St. Paul Ry.....	47,662,787	30,127,059	17,534,678	18,044,708	1,470,114	10,473,256
Chicago, St. Paul, M. & O. Ry.....	12,111,314	7,605,864	4,505,450	4,735,629	446,396	2,815,222
Chicago & Northwestern Ry.....	50,787,229	32,255,061	18,532,168	20,171,444	1,836,495	5,513,431
Chicago, R. I. & P. Ry.....	36,309,492	23,049,554	13,259,938	15,518,796	1,089,695	7,289,781
Dubuque & S. C. Ry. (Ill. Cent.).....	4,122,561	3,516,691	605,870	623,776	142,504	2,396,655
Duluth, M. & N. Ry.....	5,116,580	1,901,284	3,215,246	3,235,282	131,282	2,566,171
Duluth & Iron Range R. R.....	6,031,879	2,252,635	3,779,244	3,819,052	181,562	84,730
Duluth & Northern Minn. Ry.....	170,082	132,388	37,644	37,644	2,914	3,000
Duluth Terminal Ry.....	36,142	16,785	19,357	19,357	.....	12,808,608
Great Northern Ry.....	37,088,092	17,653,792	19,434,300	21,146,421	1,345,076	3,371
Iowa Central Ry.....	2,441,566	1,944,848	496,716	608,897	81,717	14,470
Minneapolis Eastern Ry.....	71,950	44,883	27,067	27,067	2,097	3,830
Minneapolis Western Ry.....	62,446	36,896	25,550	30,734	1,903	511,817
Minneapolis & St. Louis Ry.....	3,417,375	1,984,082	1,433,293	1,518,072	119,275	1,664,997
Minneapolis, St. Paul & S. S. M.....	7,338,039	3,904,764	3,433,275	3,489,754	394,938	8,746
Minnesota & North Wisconsin Ry.....	209,608	178,947	30,661	30,661	1,704	24,829
Minnesota & International Ry.....	658,688	465,669	193,019	193,613	12,055	11,745,889
Northern Pacific Ry.....	46,161,150	24,076,138	22,085,012	23,222,562	1,421,433	.....
Red Lake Transportation Co.....	13,176	13,784	*608	*608	.....	286,526
Willmar & Sioux Falls Ry.....	1,504,135	962,963	541,172	544,821	75,995	2,357
Winona Bridge Co.....	26,328	4,211	22,117	22,117	559	90,823
Wisconsin Central Ry.....	6,667,741	4,225,617	2,442,124	2,482,518	234,291	66,846
Wisconsin, M. & P. Ry.....	625,452	381,485	243,967	243,967	18,720	.....
Totals.....	\$238,235,018	\$200,406,703	\$137,828,315	\$146,049,142	\$10,962,005	\$78,396,297

*Deficit.

(Report of the Railroad and Warehouse Commission of Minnesota for year ending Nov. 30th, 1903. Minneapolis, 1904. P. 152.)

MAINE.

The system of railway taxation in Maine is generically allied to that of Minnesota, inasmuch as it takes the form of a license tax based upon gross earnings. In most of its details, however, it differs very considerably from the system as operated in Minnesota. It is rather interesting to note how the same system, even when a simple one, may vary in its applications, between two states. Thus, while in Minnesota the gross earnings are determined on the basis of the actual business done within the State, including the proportionate share of each shipment which originates or terminates within the State, in Maine the gross earnings for taxation are taken as that proportion of the total earnings of the whole railroad system which is measured by the ratio of the mileage in Maine to the mileage of the whole system. In Minnesota the tax is graduated according to the number of years during which the road has been in operation; in Maine it is graduated according to the earnings per mile of the line. In Minnesota the tax on gross earnings is in lieu of all other taxes; in Maine, in addition to the tax on

gross earnings, the railroads pay to each city or town through which they run, an ordinary local tax upon their buildings and upon all real estate outside of the track allowance or right of way. In Minnesota the whole of the tax on gross earnings goes to the State and is not distributed to the municipalities; in Maine there is distributed to the cities and towns one per cent. of the value of the stock of any railroads in the State held by any of the residents of these cities or towns. In Maine there is also an additional assessment levied upon the gross earnings of the railroads to meet the expenses of the Railroad Commission, which amount to about \$12,400 annually.

Similar methods of taxation are applied to other transportation corporations, such as street railways, telegraph and telephone lines and express companies, no special notice being taken of private car companies.

The more important sections of the law, embodying the system of taxation for railroads and allied corporations, are as follows:

TAXATION OF RAILROAD COMPANIES.

"Every railroad company, incorporated under the laws of the state, or doing business therein, shall annually, between the first and fifteenth days of April, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders, with their places of residence and the number of shares belonging to each on said first day of April. The returns shall also contain a statement of the whole length of its line within the state, and the assessed value in each town of its stations and other property taxed by municipalities.

"Every corporation, person, or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four of chapter nine, is in place of all taxes upon such railroad, its property and stock. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, are subject to taxation by the cities and towns in which the same are situated, as other property is taxed therein, and shall be regarded as non-resident land. There shall be apportioned and paid by the state from the taxes received under this and the five following sections and under section thirty-one, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent. on the value of such stock on that day, as determined by the board of state assessors; *provided, however*, that the total amount thus apportioned on account of any railroad, shall not exceed the sum received by the state as tax on account of such railroad; and *provided further*, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.

"The amount of such annual excise tax shall be ascertained as follows: The amount of the gross transportation receipts as returned to the railroad

commissioners for the year ending on the thirtieth day of June preceding the levying of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile do not exceed fifteen hundred dollars, the tax shall be equal to one-half of one per cent. of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed two thousand dollars, the tax shall be equal to three-quarters of one per cent. of the gross receipts; and so on increasing the rate of the tax one-quarter on one per cent. for each additional five hundred dollars of average gross receipts per mile or fractional part thereof, *provided* that the rate shall in no event exceed four per cent. When a railroad lies partly within and partly without the state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.

"Any corporation, person or association aggrieved by the action of the board of state assessors in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the board of state assessors may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

"If the returns required by law, in relation to railroads, are found insufficient to furnish the basis upon which the tax is to be levied, the railroad commissioners shall require such additional facts in the returns as may be found necessary; and until such returns are so required, or, in default of such returns when required, the board of state assessors shall act upon the best information they may obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in the state, which refuses or neglects to make returns required by law, or to exhibit to the railroad commissioners its books for the purposes aforesaid, or makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than one thousand, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated extends.

"Every railroad company operating any railroad in the state shall pay to the treasurer of state a tax, in addition to all other taxes provided by law, which shall be such a sum as shall be its proportional part of the amount of the salary, and salary of clerks, and expenses of the board of railroad commissioners as provided in section forty-eight of chapter fifty-one, to be determined by the board of state assessors on or before the first day of April of each year, according to the gross transportation receipts of any such railroad company in this state, as returned to the railroad commissioners for the year

ending June thirtieth preceding the levying of such tax. The board of state assessors shall report the same to the treasurer of state, who shall forthwith give notice thereof, to every railroad company operating any railroad in this state, and said tax shall be payable on the first day of July next after the levy is made.

"Street railroad corporations and associations are subject to the preceding sections and to section four of chapter nine, except that the annual excise tax shall be ascertained as follows: When the gross average receipts per mile do not exceed one thousand dollars the tax shall be equal to three-twentieths of one per cent. on the gross transportation receipts; and for each thousand dollars additional gross receipts per mile, or fractional part thereof, the rate shall be increased three-twentieths of one per cent.

"Every corporation or person owning or operating palace or other cars, for which extra compensation is charged for riding therein, over any of the railroads in the state shall annually on the first day of September, pay to the treasurer of state for the use of the state an annual excise tax for the privilege of exercising its franchises in the state, equal to four per cent. of its or his gross receipts from business done wholly in the state for the year ending June thirtieth next preceding.

"Every such corporation or person shall by its properly authorized agent or officer, annually on or before the first day of August, make a return under oath to the board of state assessors stating the amount of such gross receipts; whereupon the board of state assessors shall on or before the fifteenth day of said August assess the tax herein provided and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the first day of September following, and is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.

"TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

"Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the first and fifteenth days of April, return to the secretary of state, under oath of its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said first day of April; if a person or association, the owner or owners of one of them shall annually make a return under oath to the secretary of state, between the first and fifteenth days of April, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the first day of April. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association or person used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts from business done wholly within the state for operating such business during the preceding year ending April first.

"Every corporation, association or person operating in whole or in part, a telephone or telegraph line within the state for tolls or other compensation, shall pay to the treasurer of state for the use of the state an annual excise

tax for the privilege of conducting such business within the state which tax, with the tax provided for in section forty-one, is in place of all taxes upon the property of such corporation, association or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation.

"The amount of such annual excise tax shall be ascertained as follows: when the gross receipts from business wholly done within this state, for the year for which the tax is assessed on such corporation, association or person in the operation of such business exceed one thousand dollars and do not exceed five thousand dollars, the tax shall be one and one-fourth per cent of such gross receipts; when such gross receipts exceed five thousand dollars and do not exceed ten thousand dollars, the tax shall be one and one-half per cent. of such gross receipts; when such gross receipts exceed ten thousand dollars and do not exceed twenty-five thousand dollars, the tax shall be one and three-fourths per cent. of such gross receipts; when such gross receipts exceed twenty-five thousand dollars and do not exceed fifty thousand dollars, the tax shall be two per cent. of such gross receipts, and so on increasing the rate of the tax one-quarter of one per cent. for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, *provided* that the rate shall in no event exceed four per cent of such gross receipts.

"The excise tax collected under the preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property used in the conduct of its telephone or telegraph business, including the poles, wires, insulators, office furniture, batteries, instruments, telegraphic and telephonic apparatus, telephones and transmitters used under license or lease or owned by such corporation, association or person; *provided, however*, that the real estate and also personal property not hereinabove exempted, owned by such corporation, association or person, shall be taxed in the municipality in which the same is situated; but the amount of the tax assessed upon such real estate if owned and actually used by such corporation, association or person in the transaction of their business shall be deducted by the board of state assessors from the tax laid hereunder. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.

"TAXATION OF EXPRESS COMPANIES.

"Every corporation, company or person doing express business on any railroad, steamboat or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; every such corporation, company or person shall annually pay to the treasurer of State two per cent. of the gross receipts of said business for the year ending on the first day of April preceding. Said two per cent shall be on all said business done in the state, including a proportional part on all express business coming from other states or countries into this state, and on all going from this state to other states and countries, *provided, however*, that nothing herein applies to goods or merchandise in transit through the state.

"The taxes assessed upon express corporations, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons, shall be taxed in the municipality where the same is situated, as non-resident real estate, but the amount of taxes assessed upon such portion of real estate owned and actually used by

them in the transaction of their business shall be deducted by the board of state assessors from the tax hereinafter provided.”⁶⁶

A Board of State Assessors was created in 1891, “consisting of three members, not more than two of whom shall be taken from the same political party and chosen by the Legislature by joint ballot of the senators and representatives in convention, for a term of six years.” As usual in the majority of the States, this board has both a general and a special function in connection with assessment and taxation. On the one hand, it constitutes a board of equalization for the adjustment of municipal assessments as a basis for the levying of the State and County taxes and the apportioning of the State taxes on this basis to the several towns or ultimate municipalities. And, on the other hand, it has original jurisdiction in assessing all taxes upon corporate franchises, including railroad and other corporations covered by the sections of the tax laws above cited. The returns, however, of gross revenue upon which the steam and electric railroad taxes are levied are obtained from a separate board of Railroad Commissioners. This board prescribes to the railroads a form of report, following closely that adopted by the Interstate Commerce Commission, and intended to secure uniformity of returns throughout the New England States.

The total revenue derived from the corporation taxes for the last two years is given as follows:—⁶⁷

	1902	1903
Steam railroads	\$323,983	\$ 375,808
Street railroads	12,817	12,838
Telephone companies	16,929	20,122
Telegraph companies	3,072	3,200
Express companies	9,787	10,794
Palace car companies	638	772
General corporation taxes	52,700	86,930
Savings banks	537,720	485,046
Trust and banking companies	22,663	37,174
Total	\$980,313	\$1,032,687

Of these amounts it must be remembered that a portion is returned to the municipalities in the shape of the one per cent. on the stock held by their residents. This applies to the taxes collected from railroads, both steam and electric, and from telegraph and telephone companies.

The total amounts assessed as real estate to the railroad and street car companies by the municipalities of the state are:—⁶⁸

Railroad Companies	\$3,260,713
Street Car Companies	593,140

The returns are not furnished for the individual railroads.

The return to each municipality of one per cent. of the domestic railroad, street car, telegraph and telephone stock held by its citizens, appears a somewhat anomalous proceeding, which is due to historic conditions. Its

⁶⁶ Report of the Board of State Assessors of the State of Maine, 1903, Appendix Laws Relating to Taxation, pp. 10-19.

⁶⁷ State Assessors' Report, p. VI.

⁶⁸ State Assessors' Report, p. 153.

expediency is dealt with in the Massachusetts Report of 1897. Evidently the idea was that since the general stocks and securities owned by the citizens were taxable under personal property, it would not be fair if, when the citizens happen to hold shares in certain domestic companies which were specifically taxed by the State, and the shares of which were therefore exempt, the municipality should lose the benefit of the tax on the shares held within it. Hence it was considered that the State, out of the taxes collected on the gross receipts of certain corporations, should return to the municipalities, in which any of the shares of these corporations were held, the uniform rate of one per cent. on such stock. It is provided, however, that the State should not be required to pay in such a form more than it collects from any corporation. But while it is comparatively easy to trace the ownership within the State of the stock of the companies chartered or operating in it, since these can be required to make returns of their shareholders, etc., it is very difficult to determine what outside stock is held in the State. As is notoriously the case, very little of the stock of outside corporations is covered by the assessment of personal property. Thus inequality of taxation is the result, and certain towns in which considerable quantities of domestic railway stock are held are unusually favoured by the provision which requires the distribution of railroad taxes in this way. Bangor, for instance, receives from the State, in the shape of the one per cent. allowance on railroad and other stock held by its citizens, more than enough to pay the whole of the State tax levied on that city.

On the working of the main system of taxation, the Ontario Commission obtained much interesting information from Col. E. C. Farrington, Clerk of the Board of Railroad Commissioners, and Mr. James Plummer, Secretary of the Board of State Assessors.

An interesting phase of the Maine system is brought out in connection with the assessment of the Canadian Pacific Railroad, which owns 176.7 miles in the State and operates 56.1 miles of the Maine Central railroad. As we have seen, the gross earnings per mile are arrived at by dividing the gross earnings of the whole of a railroad system by the total length of the line operated. Now the representatives of the C. P. R. claim that, as its earnings are derived from its water and land routes combined, and that as they quote through freight and passenger rates it is impossible to make any accurate distinction between the land and water earnings, so the total mileage of the line must be considered to include the water routes as well as the land routes. Obviously, when we include the ocean and lake mileage of the C. P. R. steamers the earnings per mile, calculated on the whole system, will be modest enough. The case is still in dispute. The Minnesota system, it may be observed, escapes such difficulties as this.

Quite apart from the ocean routes and business of the C. P. R., which might be eliminated, this point has special significance for Ontario, where already more than one line of railroad has either combined or alternative water and rail sections in their systems of transportation.

According to the Maine officials there is practically no friction between the railroads and the State, as regards the system or the amount of taxes levied. As stated by Col. Farrington "This has been the law of the State from early times, and has been perfectly satisfactory to the railroads. Two years ago there was a little feeling on the part of the people that the railroads were not paying enough and the Legislature took decided action and increased the rates. In fact it was agreed with the railroads that the matter should be settled amicably; the railroads agreed that if present conditions

were unsatisfactory an increase should be made. The increases were accordingly nearly doubled." (Ont. Com. Interviews). Both Mr. Farrington and Mr. Plummer commended the liberal policy of the railroads in the State of Maine towards the industries and needs of the State, and stated that there was a corresponding desire on the part of the public to show a liberal spirit towards the railroads. "There is a very kindly feeling between the railroad organizations of the State of Maine and the people at large. Nevertheless, there is always the feeling that the railroads should pay their share of taxation, and the system now in existence is considered fair."

Mr. Plummer referred to the fact that "the lumbermen, who compose a great part of the population of Maine, are beginning to build narrow gauge railways for getting our lumber, on account of the lumber being cut each year further and further back from the waterways. These roads are taxed just the same as the others,—on gross transportation receipts."⁶⁹

It appears that though the Railroad Commission has power to investigate the returns of the railroads they are generally accepted without question when furnished under oath. As Mr. Plummer put it, "We expect any report made to the Commission under oath to be correct, and it would be necessary to have a very strong case before we would investigate on the assumption that a false return had been made."⁷⁰

There is no return of the amount of taxes paid by the railroad to the several municipalities on their local real estate, but as the total amount assessed of the various railroads is given and the average rate of municipal taxes for the State is about \$20 on the thousand, we have the following estimate as approximately correct:

	Steam Railroads.	Street Railroads.
Real estate assessed	3,260,713	593,140
Taxes collected at average of 2%	65,214	11,862

The following table exhibits the mileage and amount of taxes paid on gross earnings by each of the steam and street railways of Maine. The C. P. R., and the G. T. R., are the roads which operate in Canada.

Taxes assessed upon the railroads doing business in the State of Maine for the year 1903, giving also the tax assessed to pay the expenses of the Railroad Commissioners, and the mileage of each road in Maine.

Name of Railroad. (Steam).	Mileage.	Excise Tax.	Railroad Commissioners' tax.
Bangor and Aroostook Railroad Co.	426.87	\$ 32,509 11	\$1,538 80
Boston and Maine Railroad Co.	157.43	86,896 88	2,056 61
Bridgeton and Saco River Railroad Co.	21.25	303 31	38 29
Canadian Pacific Railway Co.	176.70	23,684 49	996 53
Franklin and Megantic Railway Co.	32.70	179 23	33 93
Georges Valley Railroad Co.	8.50	62 70	11 87

⁶⁹ Ont. Com. Interviews.

⁷⁰ Ont. Com. Interviews.

Name of Railroad. (Steam.)	Mileage.	Excise Tax.	Railroad Commissioners' tax.
Grand Trunk Railway Co. of Canada.....	89.37	19,069 78	555 48
Kennebec Central Railroad Co.....	5.00	230 79	14 57
Lime Rock Railroad Co.....	11.30	1,395 60	58 72
Maine Central Railroad Co.....	649.77	184,976 64	4,669 75
Monson Railroad Co.....	8.16	32 38	6 13
Phillips and Rangeley Railroad Co.....	28.60	124 79	23 63
Portland and Rumford Falls Railway Co.....	63.85	19,716 34	497 74
Rumford Falls and Rangeley Lakes Railroad Co....	40.30	1,505 10	94 99
Sandy River Railroad Co.....	18.00	666 20	50 46
Sebastacook and Moosehead Railroad Co.....	15.00	81 05	15 35
Somerset Railway Co.....	42.06	1,972 76	124 51
Washington Co. Railroad Co.....	131.58	1,894 60	239 15
Wiscasset, Waterville and Farmington Railroad. Co...	57.46	123 25	23 34
York Harbor and Beach Railroad Co.....	11.51	383 64	29 05
(Street).			
Atlantic Shore Line Railway Co.....	1.57	20 87	4 39
Augusta, Winthrop and Gardiner Railway Co.....	26.64	448 06	56 55
Bangor, Hampden and Winterpor Railway Co.....	4.52	189 41	23 91
Bangor, Orono and Old Town Railway Co.....	16.20	343 38	54 18
Bangor Street Railway Co.....	9.06	634 54	57 21
Benton and Fairfield Railway Co.....	4.12	84 51	13 98
Biddeford and Sace Railroad Co.....	7.61	511 89	46 15
Calais Street Railway Co.....	7.00	89 73	14 16
Fryeburg Horse Railroad Co.....	3.00	1 10	69
Lewiston, Brunswick and Bath Street Railway Co....	57.77	1,265 41	199 66
Norway and Paris Street Railway Co.....	2.13	43 17	6 81
Penobscot Central Railway Co.....	26.25	89 23	28 17
Portland Railroad Co.....	77.82	6,730 71	530 99
Portsmouth, Kittery and York Street Railway Co....	15.50	712 89	74 97
Rockland, Thomaston and Camden Street Railway Co.	21.07	831 13	87 42
Sanford and Cape Porpoise Railway Co.....	23.40	455 00	71 79
Skowhegan and Norridgewock Railway and Power Co.	5.75	5 44	3 43
Somerset Traction Co.....	12.20	55 64	17 53
Waterville and Fairfield Railway and Light Co.....	4.75	322 61	29 11
	2321.77	\$388,647 36	\$12,400 00

Compiled from data furnished in Annual Report of Railroad Commissioners, 1903. and Annual Report of the Board of State Assessors, 1903.

MASSACHUSETTS.

Massachusetts has not devised for its railroads any special system of taxation. The railroads and other transportation companies organized under the laws of the State fall into the class of general corporations and are treated as almost all other companies organized within the State. Banks and trust companies are treated in a special manner in certain particulars. The general property tax, covering the usual forms of real and personal property, is assessed and collected by the officers of the several municipalities, but the general corporation tax is administered entirely by State officers, though the greater part of the proceeds is distributed to the municipalities.

The nature and operation of the general corporation tax which applies to railroads and other transportation companies is very admirably stated in a report of the Commission appointed to inquire into the expediency of revising and amending the laws of the Commonwealth of Massachusetts relating to taxation, 1897.

This report, it is well known, was chiefly written by Prof. F. W. Taussig of Harvard University, a member of the Commission. From it we quote a summary of the Massachusetts system for the taxation of corporations:

In its main outlines the plan of the tax is as follows: The real estate and machinery of all corporations situated within the Commonwealth are assessed by the local authorities and the taxes on them are paid directly to the respective cities or towns. The remainder of the property of the corporation, as indicated by the market value of the outstanding shares, over and above the taxed value of the real estate and machinery, is taxed by the Commonwealth under the corporation or franchise tax, and payment is made in the first instance to the treasury of the Commonwealth. The proceeds, however, do not accrue in toto to the treasury of the Commonwealth, but are divided in large part among the cities and towns of the State.

"All corporations chartered by the Commonwealth of Massachusetts, or organized under the general corporation laws, for the purpose of business or profit, having a capital stock divided into shares, are subject to this annual tax, entitled a tax upon their corporate franchise. The tax affects, therefore, corporations of the most various kinds,—manufacturing and trading establishments, street railways, gas and electric light companies, electric power companies, private water supply companies, telegraph and telephone companies and certain insurance companies. There are some important exceptions, however, to the scope of the tax. Savings banks are taxed differently; banks and mutual insurance companies are also treated in a different way.

"The general corporation tax is assessed by the Tax Commissioner with the aid of returns from the corporations and from the local assessors. Every corporation must return to the Tax Commissioner, under oath of its treasurer, a complete list of its shareholders, their places of residence, the number of shares owned by each on the first day of May, the amount of the capital stock of the corporation, its place of business, the par value and the market value of the shares on the first day of May and a statement of the works, structures, real estate and machinery owned by the corporation and subject to local taxation within the Commonwealth; in the case of railroad and telegraph companies, the whole length of their lines and the length of so much of their lines as is without the Commonwealth; in the case of other corporations, the amount, value, and location of all works, structures, real estate, and machinery owned by them and subject to taxation without the Commonwealth.

"The assessors of each city and town also return to the Tax Commissioner by the first Monday in August the names of all corporations established in their respective cities or towns or owning real estate therein, and a statement of the works, structures, real estate and machinery owned by each corporation, and the amount for which such property is valued for local taxation. From these returns, or otherwise at his discretion, the Tax Commissioner ascertains the true value of the shares of each corporation, which is described in the statute as the "true value of its corporate franchise." The shares of many corporations being sold from time to time on the open market, their market value is comparatively easy to ascertain; but with the greater number of corporations affected by the tax, the shares are seldom, if ever, sold or offered for sale in open market. In the case of such corporations the Tax Commissioner procures from the Corporation a statement of the condition of the Company, of its assets and liabilities. In case of refusal to render a statement of condition, the commissioner is authorized to examine the books and to examine on oath the treasurer and directors. From this information, and such other information as he may be able to procure, the commissioner pro-

ceeds to put upon the corporation what he considers to be a just estimate of the true value of its "corporate franchise."

"From the aggregate value of the shares of the company thus determined the Tax Commissioner makes the following deductions. In the case of railroad and telegraph companies whose lines extend beyond the limits of the State, such portion of the whole valuation as is proportional to the length of that part of their line lying without the Commonwealth is deducted; and further an amount equal to the value of their real estate and machinery located and subject to taxation within the Commonwealth. The total value of the shares thus diminished by allowance for real estate and machinery already taxed, and by the mileage and other apportionment in the case of railroad and telegraph, and telephone companies, may be called the taxable corporate excess.

"This corporate excess is then taxed at a rate which is roughly the average rate of taxation in the Commonwealth. It is determined by the apportionment of the whole amount of money to be raised by taxation upon property in the Commonwealth during the current year upon the aggregate valuation of all the cities and towns for the preceding year.

"The amount of the tax thus computed on corporate excess is then collected by the Treasurer of the Commonwealth. The Tax Commissioner notifies the Treasurer of each corporation of the amount of its tax; and the ease and certainty with which penalties can be applied to domestic corporations cause the taxes to be paid, as a rule, promptly, and with a minimum of expense for collection.

"The tax having been paid into the treasury of the Commonwealth, it is in part distributed among the cities and towns, in part retained by the State. On the principle that personal property is taxable at the place of the owner's domicile, such proportion of the tax as corresponds to the proportion of stock owned by persons residing in the Commonwealth is credited and paid to the several cities and towns where (as may appear from the corporation's list of stockholders or from such other evidence as the Tax Commissioner may procure) such shareholders resided on the first day of May next preceding. The remainder of the tax, which represents the shares in Massachusetts corporations owned by persons who are not residents of any city or town in the Commonwealth, is retained in the State treasury."

In round numbers about eighty per cent. of the corporation tax is paid over to the municipalities and about twenty per cent. of it retained by the State.

As to the working of the system in 1897 the report speaks as follows: "The taxation of shares in domestic corporations and in banks is in striking contrast with that of bonds, foreign stocks, and other securities taxable to the holder. Here there is no demand for a statement from the individual taxpayer, no doomsday by local assessors, no guess work, no possibility of evading or diminishing taxes by change of domicile, no question of double taxation. The real estate and machinery are assessed locally; doubtless not with perfect equality and justice, but probably as carefully as would be possible under any system. The corporate excess is taxed at a uniform rate by the State. The taxes are regular and certain. They are heavy, and they yield a large revenue. The rate of taxes on corporate excess for the last fifteen years has been from year to year not far from \$15 per \$1,000, or about one and one-half per cent. on the capital. The assessment in 1896 was \$3,829,528.02. Yet little complaint is heard regarding these taxes,—a single proof that the taxpayers accommodate themselves, if not with ease, at least without serious

complaint, to burdens which are steady, regular, predictable, and for which in consequence they are able to make calculations and adjust their affairs.

"The corporation tax is particularly simple and is assessed with unerring exactness, in the case of large and well-known corporations, whose shares are regularly dealt in, and consequently have a publicly recorded value. Railways, banks, the larger manufacturing corporations, and others whose stocks are frequently quoted, are taxed without a word of inquiry and without the possibility of escape. A very large number of miscellaneous corporations are in a somewhat different position. Their shares are held by a few individuals, are rarely transferred, and are without a quotable market value. . . . As a whole, this part of our tax system is an excellent example of the method of taxing corporations at the source, and of refraining from any dealings with the individual holder of corporate securities,—a method admitted on all hands to be the simplest, most efficient, and most equitable in the taxation of corporate property." 71

It is necessary to observe, however, that though this system works quite satisfactorily in Massachusetts, one can hardly conceive of its doing so in most of the other states. Its successful operation depends very largely upon historic conditions, and especially upon the stringency of the Massachusetts laws with reference to the organization of railroad and other corporations, and which insure a *bona fide* payment in full of the ordinary shares, a limitation of the issue of mortgage bonds, etc. These conditions discourage any speculative manipulation of stock and encourage the holding of it as normal investment for dividends. It is always possible, therefore, to very nearly arrive at the real value of the railroad property by taking the number and value of the shares of railway stock. The bonds of railway companies are not taxed.

The essential features of the law at present in force as it affects railroads, steam and electric, telegraph and telephone companies, are contained in the following sections of the "Revised Law Relating to the Taxes and Excises for Revenue upon Corporations in Massachusetts, 1902."

TAXATION OF CORPORATE FRANCHISES.

"Section 37. Every corporation organized under the general or special laws of the commonwealth for purposes of business or profit, having a capital stock divided into shares, except banks whose shares are otherwise taxable, in addition to all returns required by its charter, shall annually, between the first and tenth days of May, return to the Tax Commissioner under oath of its treasurer, a complete list of its shareholders, their residences, the number of shares belonging to each, the amount of the capital stock of the corporation, its place of business and the par value and market value of the shares made up as of said first day of May. If stock is held as collateral security, such return shall state the name and residence of the pledgeor and of the pledgee. It shall also contain a statement in detail of the works, structures, real estate and machinery owned by said corporation, and subject to local taxation within the commonwealth, and of the location and value thereof. Railroad and telegraph companies and street railway companies, whether chartered or organized in this commonwealth or elsewhere, shall also state in their return the whole length of their lines, and so much of the length of their lines as is without the commonwealth. Street railway companies shall also state in their return the length of track operated by them in each city or town on the thirtieth day of September preceding the return, to be determined by measur-

⁷¹ Taxation Report, 1897, pp. 68-70.

ing as single track the total length of all tracks operated by them including sidings and turn-outs, whether owned or leased by them or over which they have trackage rights only, and the amount of dividends paid on their capital stock during the year ending on such preceding thirtieth day of September, and during each year from the organization of the company. Telephone companies organized under the general or special laws of this commonwealth and manufacturing, owning, using, selling or licensing others to use telephones, apparatus or appliances, but having in use within it any of their lines or telephones, shall also state in their return, in such form as the tax commissioner may require, the facts necessary to ascertain the deductions authorized by the following section.

"Section 38. The tax commissioner shall ascertain from the returns or otherwise the true market value of the shares of each corporation subject to the requirements of the preceding section, and shall estimate therefrom the fair cash value of all of said shares constituting its capital stock on the preceding first day of May, which, shall be taken as the true value of its corporate franchise. From such value there shall be deducted:

"First. In case of a railroad or telegraph company or of a street railway company whether chartered or organized in this commonwealth or elsewhere, so much of the value of its capital stock as is proportional to the length of that part of its line, if any, lying without the commonwealth; and also the value of its real estate and machinery subject to local taxation within the commonwealth.

"Second. In case of a domestic telephone company, the amount and market value of all stock in other corporations held by it upon which a tax has been paid in this or other states for the twelve months last preceding the date of the return; and in case of such a foreign telephone company, so much of the value of its capital stock as is proportional to the number of telephones used or controlled by it or under any letters patent owned or controlled by it without the commonwealth. In case of a telephone company, whether chartered or organized in this commonwealth or elsewhere, the value of its real estate and machinery subject to local taxation within the commonwealth.

"Section 40. Every corporation shall annually pay a tax upon its corporate franchise, after making the deductions provided for, at a rate determined by an apportionment of the whole amount of money to be raised by taxation upon property in the commonwealth during the same year as returned by the assessors of the several cities and towns upon the aggregate valuation of all cities and towns for the preceding year; but if the return from any city or town is not received prior to the twentieth day of August, the amount raised by taxation in said city or town for the preceding year, as certified to the secretary of the commonwealth, may be adopted for the purpose of this determination. The amount of tax assessed upon polls for the preceding year, as certified to the secretary, may be taken as the amount of poll tax to be deducted from the whole amount to be raised by taxation, in ascertaining the amount to be raised upon property.

"Section 41. If an operating company, including a company whose lines are located partly within and partly without the limits of the commonwealth, whether chartered or organized under the laws of this commonwealth or elsewhere, has paid during the year ending on the thirtieth day of September preceding the date of the return required dividends exceeding in the aggregate eight per cent. upon its capital stock, it shall for every such year in addition to the tax required by the preceding section pay a tax equal to the amount of such excess to be determined as therein provided by the tax com-

missioner; but such additional tax shall not be imposed if, from the date when the company commenced to operate the road, it has not paid dividends equivalent in the aggregate to at least six per cent. per annum upon its capital stock from year to year.

"Taxation of the Earnings of Street Railway Companies.

"Section 43. A street railway company, including a company whose lines are located partly within and partly without the limits of the commonwealth, whether chartered or organized under the laws of this commonwealth or elsewhere, shall annually, on or before the fifteenth day of October, make and file in the office of the board of assessors of every city and town in which any part of the railway operated by it is situated a return signed and sworn to by its president and treasurer stating the length of track operated by it in public ways in such city or town and also the total length of track operated by it in public ways, and also the amount of its gross receipts during the year ending on the preceding thirtieth day of September, including therein all amounts received by it from the operation of its railway, but excluding income derived from sale of power, rental of tracks or other sources.

"Section 44. On or before the first day of November annually the assessors of every city and town in which a street railway is operated, including a company whose lines are located partly within and partly without the limits of the commonwealth, whether chartered or organized under the laws of this commonwealth or elsewhere, shall assess on each company described in the preceding section operating a railway therein an excise tax of an amount equal to such proportion of the following percentages of the gross receipts of such company as the length of tracks operated by it in public ways of such city or town bears to the total length of tracks operated by it in public ways.

"The percentage shall be based upon the annual gross receipts for each mile of track as follows and computed upon the aggregate of said annual gross receipts; four thousand dollars or less, one per cent.; more than four thousand dollars and less than seven thousand, two per cent.; more than seven thousand dollars and less than fourteen thousand, two and one-quarter per cent.; more than fourteen thousand dollars and less than twenty-one thousand, two and one-half per cent.; more than twenty-one thousand and less than twenty-eight thousand, two and three-quarters per cent.; twenty-eight thousand dollars or more, three per cent.

"The excise tax provided by this section shall be in addition to the taxes now provided by law.

The amount of tax to be paid to each municipality is subject to certain rather complex modifications and to special relations between the street, railway company, and the municipality.

"Section 46. Prior to the fifteenth day of November in each year the assessors of every city and town shall notify the collector of taxes thereof of the amount of excise tax so assessed upon it, which shall become due and payable within thirty days after the receipt of such notice.

"Taxation of Telegraph Companies.

"Section 48. Every corporation or association chartered or organized without the commonwealth which owns, controls or uses a line of telegraph within the commonwealth, shall make the returns required in section thirty-seven to be made by telegraph companies within the commonwealth, except

the list of its shareholders; and shall annually pay a tax at the rate determined in the manner provided in section forty; and all telegraph lines within the commonwealth controlled and used by such corporation or association, shall, for the purposes of this chapter, be deemed to be a part of its own lines.

"Section 61. No taxes shall be assessed in a city or town for state, county or town purposes, upon the shares in the capital stock or corporations, companies or associations for any year for which they pay to the treasurer and receiver general a tax on their corporate franchises. Such proportion of the tax collected of each corporation, company or association, except street railway companies as corresponds to the proportion of its stock owned by persons residing in this commonwealth shall be distributed, credited and paid to the several cities and towns in which, from the returns of other evidence, it appears that such persons resided on the preceding first day of May, according to the number of shares so held in such cities and towns, respectively. If a city or town owns stock in any corporation taxed upon its corporate franchise under the provisions of this chapter a return to said city or town shall be made as if it were owned by persons resident therein. The tax of each street railway company shall be apportioned among the several cities and towns in proportion to the length of tracks operated by such company in said cities and towns respectively.

"Section 62. The tax commissioner shall, subject to appeal to the board of appeal, ascertain and determine the amount due to each city and town under the provisions of the preceding section, notify the treasurer of each city and town thereof and certify the amount as finally determined, to the treasurer and receiver general, who shall thereupon pay over the same.

"Section 64. The tax on corporate franchises herein imposed upon any corporation shall not affect nor prevent the imposition and collection of any other tax now authorized, or that may hereafter be authorized, upon any especial privilege, franchise or business enjoyed or exercised by such corporation."

It will be observed that in the case of street railways where the earnings in the larger centres of population may be very considerable the general corporation tax has been supplemented by a gross earnings tax. It is also significant that when a special tax came to be levied upon the railroads for the support of the railroad commission it took the form of a tax upon gross earnings.

From the modern point of view the least commendable feature of the Massachusetts system, as of that of Maine, is connected with the process of distributing the general corporation tax to the different municipalities on the basis of the stock held in them. As the Tax Commissioner puts it, "The State is merely a mechanical machine for collecting the taxes, and nothing is said by the State as to what the money should be spent on. If some of the capital stock of the railroads is held outside the State, the tax on that is retained in the treasury and this amounts to practically twenty per cent. of the tax collected." This system places at the disposal of many a municipality a very considerable revenue which those who spend it have nothing to do with assessing or collecting, and which bears no necessary relation to the needs of the municipality, on the one hand, or the amount of property within it, on the other. The temptation to extravagance; therefore, is very considerable, inasmuch as the citizens do not feel that the expen-

diture bears directly upon them or is a charge upon their local property. The report of 1897 thus comments upon this feature of the Massachusetts system: "There are, however, some questions as to the present modes of distributing the proceeds of the taxes on corporate excess to which we think it necessary to call the attention of the General Court. They are distributed, as will be remembered, among the several cities and towns according to the ownership of shares by their inhabitants. We have already referred to some anomalous results of this method of distribution. It causes disproportionately large sums to be turned over to a few towns much resorted to by persons of means. But, even apart from this difficulty, there are others which make it doubtful whether under any circumstances corporate excess should be made a direct source of revenue to the towns and cities.

"With many corporations there is a very large corporate excess. All railways, by an old decision of the courts, are exempt from local taxation on their right of way; and, in any case, the value of their real estate and machinery, taxable locally, is not a great proportion of their total valuation. This is even more strikingly true in the case of street railways. The cities and towns where the shareholders happen to reside, perhaps distant from the places where the enterprises are carried on, get the main benefit of the taxes.

"On the whole, the present method of distributing corporate excess seems to us to be based on a doubtful principle, and to work badly in practice. It results in an arbitrary apportionment of large sums of money, with little visible regard to the real claims and needs of the several cities and towns. We shall accordingly make recommendations for a change in this part of the tax system; for the retention of the tax on corporate excess by the State in the first instance, and for the utilization of the general financial resources of the State, with regard to the just needs of the local bodies."⁷³

All efforts, however, in the direction of altering the destination of taxes on corporations by allowing them to be applied to State purposes have failed. The municipalities are naturally unwilling to give up so fruitful a source of revenue and one collected without the least trouble or expense so far as they are concerned. The objection is the more strongly felt in that the place of such a revenue must be taken by additional direct taxation upon the residents of the municipalities. Since the members of the State Legislature are representatives of special local districts, they dare hardly support in the Legislature at Boston, a measure which would be so unpopular in their own constituencies.

In connection with the nature and working of the Massachusetts system the Ontario Commission received much practical and valuable information from Mr. W. D. T. Trefry, Tax Commissioner and Commissioner of Corporations for the State of Massachusetts, and from Professor C. J. Bullock of Harvard University.

Massachusetts has no state board of equalization or any elaborate machinery for securing an equal and uniform assessment of property throughout the State. In the matter of assessment each municipality has a comparatively free hand. The Tax Commissioner, however, has certain powers which may be employed towards the securing of an equal assessment, thus: "He or his deputy may visit any city or town, inspect the work of its assessors and give to them such information and require of them such action as will tend to pro-

⁷³ Taxation Report, 1897, pp. 70-71.

duce uniformity in valuation and assessments throughout the commonwealth. He or his deputy may cause an assessor who violates any of the laws relative to the assessment of taxes for which a penalty is imposed to be prosecuted, either in the county in which said officer resides or in an adjoining county.”⁷⁴

In distinguishing between the amount of railroad property subject to local taxation and that exempt from local taxation, quite an arbitrary rule is applied. Each line of railroad throughout the State is exempt from local taxation on a strip of land five rods wide. Railroad track and all buildings, etc., situated on that strip are exempt from taxation, but all land, buildings, or machinery beyond that area are subject to local taxation. In the case of buildings situated partly on the exempted strip and partly beyond it, they are partly taxed and partly exempt in proportion as each building is situated more or less within one or the other area.

In valuing the stock of the railroads the Massachusetts authorities do not profess, as do those of the Western States, to take outside considerations into account. According to Mr. Trefry “we take the stock market only and depend on that entirely.” This, however, applies mainly to railroads. “The railroads afford the easiest system I have to deal with, in other corporations I have to take every bit of information I can get in order to make up my mind as to the value.” The values of the shares are taken as quoted on the first of May each year. Where, however, there is any suspicion that the value of the stock on the first of May has been manipulated with a view to affecting the assessment of a corporation, the quotation of that day may not be accepted. This has occurred only in the case of a few small companies.

It is quite obvious that, inasmuch as the majority of the recently constructed railroads have secured most of their effective capital through the sale of bonds, an assessment of the market values of the stock alone would not represent the value of the railroads. Yet in Massachusetts the value of the stock alone is taken. So far as the corporations are concerned the bonds escape altogether, though they are expected to be assessed to their holders within the State as personal property. It is generally understood that in this shape few of them are reached. Hitherto all efforts to include the bonds in the assessment of Massachusetts railroads have failed. As Mr. Trefry puts it “For several years we have tried, but the simplest argument is the one that frightens the Legislature. The railroads simply say ‘You are taxing a debt.’” He was quite of the opinion that the Massachusetts system, being the product of local and historic conditions, could not be applied to any new country. Asked if the railroads were satisfied with the system of taxation, in Massachusetts, Mr. Trefry answered “Yes, I think so. We never see the manager of a railroad up here to protest against the tax, but plenty of other corporations come here as they all have the right to come for revision of their taxes.”

As to the treatment of the Pullman Car Company, which is the only one of the kind operating in the State, Mr. Trefry explained that “They have no charter in the State but they pay an excise tax amounting to one one-hundredth of one per cent. on their authorized capital. But that tax cannot exceed \$2,000, so they pay \$2,000 no matter how much or how little business they do.” With reference to private car or car loaning companies, he further stated that “If they have a place of business in the State, we get the same excise tax of one one-hundredth of one per cent., but if they have no

⁷⁴ Revised Laws Relative to Taxation of Corporations, sec. V.

place of business we don't get anything. Under our present system we could not get at them unless we had a license system in the State, which we have not."⁷⁵ It appears that Massachusetts, unlike most of the Western States, derives practically no revenue from such companies. It is also pointed out that in the case of an express company, such as the Wells Fargo, which does only an interstate business, the State of Massachusetts gets no revenue from the proportion of the business done within that State, although the offices and other specific property of the company are subject to local rates.

In an interview with Mr. James F. Jackson, Chairman of the State Board of Railroad Commissioners, it was learned that the Commission has no difficulty in obtaining from the railroads any information for which they have occasion to ask. "Under the statute, the Commissioner has the right to ask for whatever information he desires to assist him in his work, and there seems no reason to believe that any attempt exists on the part of the railways to conceal or withhold any facts desired."⁷⁶

Professor C. J. Bullock of Harvard University, in discussing the Massachusetts system of taxing railways, expressed the opinion that "the result is rather unfortunate on account of the return to the municipalities of their proportion on the basis of the amount of stock held. He would recommend that the whole amount received from the railway should be retained for State purposes, and he contends that nine-tenths of the municipalities would be benefited by the change." He was also of opinion that corporations generally, should be taxed by the State as corporations and not in the shape of securities held by private individuals. "If corporations are taxed adequately on all their property, there could be no objection to taxing their real estate locally, but if their corporate business is not taxed adequately but only their real estate, then they are not bearing their proper share of taxation and local assessors cannot deal with such a situation. As a rule they will not tax the property enough. There are some railroads in the United States, I have found, who are actually paying in local taxes as much, or about as much, as they ought to pay. That is because some municipalities held them up and succeeded in taxing them very severely." In discussing the difficulty of taxing the bonds of a railroad, as contrasted with its ordinary stock, Professor Bullock explained that there is a legal difficulty in the United States concerning this matter, and spoke of the trouble which had arisen in Pennsylvania, where, under a former system, "certain non-resident bond-holders attacked the constitutionality of the law, claiming that a bond was no part of the property of a railroad but rather an obligation of the road, which, of course, it is legally, while economically it is only one way of raising capital. The court, however, held that it was an obligation and that only those bonds could be taxed which were held by the citizens of the State, just the same as any other property, but that the taxing power did not extend into Ohio or anywhere outside the State of Pennsylvania. The result is that now the Pennsylvania law is incomplete. They collect the tax from the corporations on all of their stock,—they have the right to tax that because it is part of the corporate franchise—but they cannot tax the bonds as part of the franchise. They can tax the bonds belonging to citizens of Pennsylvania but they cannot tax bonds held by non-residents. This difficulty in handling bonds is a difficulty that grows up wholly out of the decisions of our American courts. If you are likely to confront the same legal difficulty in Ontario in the case of bonds,

⁷⁵ Ont. Com. Interviews.

⁷⁶ Ont. Com. Interviews.

that will be a decisive argument against adopting the Pennsylvania system of valuation. The railways would then probably raise the point that bonds are not part of the capital but are part of their obligations. This can all be avoided, of course, by taking their earnings."⁷⁷

With reference to the system of taxing railroads on gross earnings, he observed that "It is not an ideal system but unless the Government can control the accounts of the railroads it would seem to be the only possible system of taxation on earnings. The United States can control the accounts of all the railroads, and if they should ever adopt a uniform system, they could prescribe the form for railroad accounting and having these returns it would be possible to tax net earnings satisfactorily. Of course, a State like Massachusetts not having that power could not tax net earnings. Possibly in time the Federal Government may co-operate with the States, but that will take a great deal of time to bring about, and naturally the railroads oppose it very strenuously. The railroads admit, however, that the form of accounting which the Interstate Commerce Commission has prescribed is a good thing, and that great improvements have resulted from adopting the standards of the Interstate Commerce Commission." It was also pointed out that a tax on the gross earnings of the railroads in the United States is very difficult to manage on a perfectly constitutional basis, owing to the legal difficulties arising out of interference with the Interstate Commerce on the part of individual States.

In explanation of the large revenue derived from the railroads in Massachusetts, Professor Bullock observed, "That, of course, grows out of the nature of our railroads. The traffic is dense and the railroads are well established. Nearly all pay dividends. We have no extensive mileage through unproductive country and the roads are capitalized, on account of valuable terminals, at a large amount per mile."⁷⁸

Owing to the fact that the railroads are taxed under the general law applicable to corporations, no separate return is made in the published report of the Tax Commissioner of the taxes paid by the various railroad companies. In the Report of the State Railroad Commissioners a detailed report is given of each railroad company operating in the State. But, though the total tax paid by each company is given, the proportion paid to the State of Massachusetts is not separately stated. The following tables, however, give certain aggregate returns which illustrate several features of the Massachusetts system.

RAILROAD CORPORATIONS.

Returns for the Year 1903.		Miles.
Length of main road and branches		3,793
In Massachusetts		2,110
Total length as single track		7,601
In Massachusetts		4,469
Capital stock, common	\$207,324,665	
Capital stock, preferred	28,509,800	
Stock held in Massachusetts	122,399,300	
Funded debt	133,435,355	
Taxes	\$5,017,971	

⁷⁷ Ont. Com. Interviews.

⁷⁸ Ont. Com. Interviews.

RAILROAD CORPORATIONS—Continued.

Gross earnings from operation	\$93,305,021
Operating expenses	67,774,863
Net earnings from operation	\$25,551,067
Income from all other sources	12,315,071
Total income above operating expenses	\$37,866,138
Interest, taxes and other charges	24,087,170
Net divisible income	\$13,778,968
Amount of dividends declared	13,495,188

Compiled from statistics furnished in Report of the Tax Commissioner, 1903, and Report of the Board of Railroad Commissioners, 1903.

Whole Amount of Taxes Assessed under Revised Laws, Relative to Taxation of Corporations.

General list	\$4,766,211 12
Street Railways.....	984,229 47
	<u>\$5,750,440 59</u>
Amount due to cities and towns:	
On account of general list	\$3,443,971 20
On account of Street Railways	981,886 36
	<u>\$4,425,857 56</u>
Balance accruing to the commonwealth	\$1,324,583 03

Report of Tax Commissioner, 1903.

The comparative valuation of the capital stock and real estate and machinery of the corporations during the years 1902 and 1903 is as follows:

Total valuation of the capital stock of corporations	\$720,466,822
Valuation of real estate and machinery	411,184,712
Aggregate excess on which a state tax was laid	343,105,331

The average rate of taxation which is applied to all business corporations has been as follows, for the last four years:

	Rate per \$1,000.
1900	\$16 14
1901	16 18
1902	16 18
1903	16 76

Report of the Tax Commissioners, Massachusetts, for 1903.

NEW YORK STATE.

The system of railroad taxation in New York is more complex than in most of the other States. As in the majority of cases, however, and more particularly in the Eastern States, the system is conditioned by historic features, which it would be very difficult to alter without disturbing the established fiscal system of the minor municipalities as well as of the larger cities and of the State itself. Thus, while the newer corporations, such as electric street railways, are treated by more modern methods, the older corporations, such as the banks and the steam railroads, are still subject to the older methods of local taxation. Yet, newer systems of state taxes are superadded to reach the increase in corporate or non-physical values.

Until recently the State of New York met its fiscal needs, local, city and state, by the general property tax. But in 1880 the system was inaugurated, in connection with bank stock, of levying for State purposes a special tax upon corporations. Since 1899 the new special franchise tax has been in operation and the expansion of this system has rendered the State almost independent of any share in the general property tax levied upon real estate and personal property in the local municipalities. The following returns will illustrate the decline in the amount of direct taxes required by the State :

Year.	Direct State Tax.	Indirect State Tax.
1899	\$12,640,228	\$10,463,265
1900	10,704,153	13,236,849
1901	6,824,306	15,611,498
1902	748,072	16,051,353
1903	761,085	22,341,802

Mr. Peter Deyo, Secretary of the State Tax Commission, put the matter as follows: "We have reached a point now in the State where all the tax collected directly for State purposes and paid into the State Treasury for expenses for State Government is about \$750,000, and that will probably be eliminated because we expect enough revenue from the indirect taxes to pay all the expenses of the Government." ⁷⁹

As the result of the peculiar growth of the New York State system of taxation, the railroads find themselves subjected to several different taxes. In the first place they are taxed on their real and personal property for township, county and school purposes. These taxes vary with the different municipalities. They are also taxed for State purposes upon their real estate, this tax being collected for the State by the local authorities, and varying from year to year with the needs of the State, as we have seen. Then they are subject to various special taxes levied by the State alone. First, there is the organization tax of one-twentieth of one per cent. upon the amount of their capital stock. In the case of foreign corporations the rate of the license tax is one-eighth of one per cent. on the capital employed within the State. Next there is the annual franchise tax, upon the basis of the capital stock employed within the State, and levied at the rate of one-fourth of a mill for each one per cent. of dividends of six per cent. or upwards. If the dividend is less than six per cent., they are taxed at the rate of one and a half mills "upon such portion of the capital stock at par as the amount of capital employed within this State bears to the entire capital of the corporation."

Then there is an additional franchise tax upon all transportation and transmission corporations, as a license for the exercise of their franchise to do business within the State. This is levied at the rate of five-tenths of one per cent. on their gross earnings derived from business within the State. Finally, the railroads are subject to a special tax upon their earnings for the support of the State Railroad Commission.

Except for some slight variations which will be noted, the various other transportation and transmission corporations, such as steamboat, ferry, express, pipe-line, baggage, telegraph, telephone, palace or sleeping-car compa-

⁷⁹ Ont. Com. Interviews.

nies, are subject to practically the same taxes as steam railroad corporations. The elevated railroads or surface railroads not operated by steam are subject to special taxes on gross earnings, and in consequence are exempt from the tax on capital stock.

Though in several respects the railroads and other transportation and transmission companies, as regards the details of their taxation, are treated differently from such corporations as banks, insurance companies, trust companies, etc., yet, so far as they are taxed directly by the State, they are all under the general section of the tax law relating to the taxation of corporations. The taxes on real estate and personal property, whether for state or local purposes are as a rule assessed and collected by the local authorities, subject to the revision of the Board of Equalization, as in the majority of other States. As to the basis to the local taxes on railroads, Mr. Deyo says, "They are assessed locally by the local authorities for their tracks and road beds, and the basis of that assessment is the cost of reproduction. At the time the assessment was made they figured out what it would cost to make the road new and then made a sufficient allowance for depreciation."

There being so many different features in the New York system for taxing railroads, and other transportation systems, the law covering them is naturally varied and extensive. However, the chief features of it, so far as it affects railroads and like corporations, are given in the following extracts:

"Definitions.—The terms 'land,' 'real estate,' and 'real property,' as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same . . . all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways, or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground. . . . A franchise, right, authority or permission specified in this sub-division shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, co-partnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise."

"The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage . . . public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate."

"Property liable to taxation.—All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law."

"Place of taxation of property of corporations.—The real estate of all incorporated companies liable to taxation, shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of in-

dividuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on."

"Taxation of corporate stock.—The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten percentum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value."

"Corporations how assessed.—The assessors shall assess corporations liable to taxation in their respective tax districts upon their assessment-rolls in the following manner:

"1. In the first column the name of each corporation, and under its name the amount of its capital stock paid in and secured to be paid in; the amount paid by it for real property then owned by it wherever situated; the amount of all surplus profits or reserve funds exceeding ten per centum of their capital, after deducting therefrom the amount of said real property and the amount of its stock, if any, belonging to the state and to incorporated literary and charitable institutions.

"2. In the second column the quantity of real property except special franchises owned by such corporation and situated within their tax district.

"3. In the third column the actual value of such real property except special franchises.

"4. In the fourth column the amount of the capital stock paid in and secured to be paid in, and of all such surplus profits or reserve funds as aforesaid, after deducting the sums paid out for all the real estate of the company, wherever the same may be situated, and then belonging to it, and the amount of stock, if any, belonging to the people of the state and to incorporated literary and charitable institutions.

"5. In the fifth column the value of any special franchise owned by it as fixed by the state board of tax commissioners.

"Assessors to apportion valuation of railroad, telegraph, telephone, or pipe line companies between school districts. The assessors of each town in which a railroad, telegraph, telephone or pipe line company is assessed upon property lying in more than one school district therein, shall, within fifteen days after the final completion of the roll, apportion the assessed valuation of the property of each of such corporations among the school districts.

"Assessment of special franchises.—The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town, or tax district. After the time fixed for hearing complaints the tax commissioners shall finally determine the valuation of the special franchises, and shall file with the clerk of the city or town in which said special franchise is assessed a written statement duly certified by the secretary of the board of the valuation of each special franchise assessed therein as finally fixed and determined by said board. . . . The valuation so fixed by the state board shall be the assessed valuation on which all taxes based on such special franchise in the city, town or village

for state, municipal, school or highway purposes shall be levied during the next ensuing year.

"Hearing on special franchise assessment.—On making an assessment of a special franchise, the state board of tax commissioners shall immediately give notice in writing to the person, copartnership, association or corporation affected, stating in substance that such assessment has been made, the total valuation of such special franchise, and the valuation thereof in each city, town, village or tax district, and that the board will meet at its office in the city of Albany on a day specified in such notice, which must not be less than twenty nor more than thirty days from the date of the notice, to hear and determine any complaint concerning such assessment.

"Special franchise tax not to affect other tax.—The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon, under or above any street, highway, public place or public waters, as described in subdivision three of section two shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners.

"Statement of taxes upon certain corporations by clerk of supervisors.—The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer, a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric-light line in each tax district in the county.

"Payment of taxes by railroad and certain other corporations.—Any railroad, telegraph, telephone or electric-light company may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees for collection to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law.

"Organization tax.—Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase.

"License Tax on foreign corporations.—Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase.

"Franchise tax on corporations.—Every corporation, joint stock company or association incorporated, organized or formed under, by or pursuant to law in this state, shall pay to the state treasurer annually an annual tax to be computed upon the basis of the amount of its capital stock employed with-

in this state and upon each dollar of such amount, at the rate of one-quarter of a mill for each one per centum of dividends made and declared upon its capital stock during each year, ending with the thirty-first day of October, if the dividends amount to six or more than six per centum upon the par value of such capital stock. If such dividend or dividends amount to less than six per centum upon the par value of such capital stock, the tax rate shall be at the rate of one and one-half mills upon such portion of the capital stock at par as the amount of capital employed within this state bears to the entire capital of the corporation. If no dividends are made or declared, the tax shall be at the rate of one and one-half mills upon each dollar of the appraised capital employed within this state." (Where a corporation may have more than one kind of stock, upon one of which dividends are paid at the rate of one per cent. or over and upon another at less than six per cent. taxes will be levied upon these two kinds of stock separately on the basis provided above). . . . "Every corporation, joint stock company or association organized, incorporated or formed under the laws of any other state or country shall pay a like tax for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital employed by it within this state.

"Certain corporations exempt from tax on capital stock.—Joint stock companies or associations operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes."

"Additional franchise tax on transportation and transmission corporations and associations.—Every corporation and joint stock association formed for steam surface railroad, canal, steamboat, ferry, express, navigation, pipeline, transfer, baggage express, telegraph, telephone, palace car or sleeping-car purposes, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within the state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

"Franchise tax on elevated railroads or surface railroads not operated by steam.—Every corporation, joint-stock company or association operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association.

"Reports of corporations.—Corporations liable to pay a tax under this article shall report as follows:

"1. Corporations paying franchise tax.—Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in. the date and rate per cent.

of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during the year.

"2. Transportation and transmission companies.—Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

"3. Elevated and surface railroad companies.—Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

"Powers of comptrollers to examine into the affairs of corporation.—In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state for such corporation, association, joint stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose.

"Exemptions from other state taxation.—The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes.

"Application of taxes.—The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon."⁸⁰

It will be observed that in the case of street railways, etc., it is provided that a special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with a special franchise. The tangible property so included shall be taxed as part of the special franchise. Now, as the State Board of Tax Commissioners was given power under the Act of 1899 to assess the special franchises, the complete taxing of street railways and other corporations

⁸⁰ The Tax Law of the State of New York, 1904, Bender Edition.

making use of the public highways was handed over to the State Board and brought under a uniform system. Some of the conditions which led up to this situation are thus stated by Mr. Deyo, the Secretary of the Board. "The local conditions vary greatly in different cities. The municipalities insist upon various conditions. Some say the railways should keep the road in repair within two feet from the outside, and there are all sorts of similar conditions. In one city the street railroads are obliged to pave the streets from curb to curb. There are so many conditions that enter into the value of a franchise in a city that it seems to us in this State, very hard to fix any law that could be so nearly just as the special franchise law, if honestly administered. Of course, you have the element of local influences too, and when this law was passed the corporations raised the cry 'For Heaven's sake deliver us from the hands of the local assessors.' The Government, then, has provided this means of valuation, which is a great advance on the old system. The steam railroads are affected by this law only to the extent that they are on the public streets and highways in crossing. They are not valued by any single body, as they are in New Jersey. Their property, their tracks, their stations, etc., are left entirely to the local authorities."⁸¹

A number of the larger corporations in the city of New York, whose property was particularly affected by the special franchise law, objected to the new system and appealed from it on the following grounds: "That the act which rendered the special franchise subject to taxation was enacted in violation of the constitution of the United States, because of impairing the obligation of contracts, and in violation of the provision of the Constitution of the State of New York which secures Home Rule to towns, cities, and villages; that the statute was impracticable and was difficult of execution, and that it was void for this reason, and finally that the assessments were excessive."⁸²

On April 28th, 1903, the Court of Appeals, the highest tribunal in the State, upheld unanimously the constitutional and administrative validity of the special franchise tax law at every point. The law was passed in 1899 and the first valuations under it were made in 1900. "Five of the corporations affected by the Court of Appeals' decision have appealed to the United States Supreme Court, but it is generally believed by careful observers that the highest court is likely to affirm the Court of Appeals upon this matter of state concern, it being the conceded right of a State to determine what property shall be taxed and in what manner under the conditions found by our highest court in this issue."⁸³

The arguments of counsel and the judgments of the courts on this most important question as to the present and future of property and taxation, are very interesting and instructive. The impossibility of an adequate valuation by local assessors of franchises or intangible property, which is already so important a form of exchangeable economic right, is set forth in the written opinion of the Honorable Robert Earl, Judge of the Supreme Court at Albany and Referee in the cases relating to the special franchise tax. "They (franchises) are intangible property generally, without the market or saleable value other real estate has for the guidance of local assessors. They most always extend through several taxing districts and frequently through several municipalities. It is at least very difficult to assess their value. With the

⁸¹ Ont. Com. Interviews.

⁸² From Opening Argument of the Attorney General in Court of Appeals.

⁸³ Annual Report of State Board of Tax Commissioners, 1904.

best of advantages and with the aid of expert skill and great experience and study it is difficult, if not impossible, to reach a satisfactory basis for their valuation. We know from our observation and experience how incompetent local assessors are to deal with such property generally, not wholly within any assessment district. Under such circumstances, with this new species of property, generally having no precise circumscribed situs like other real property, the Legislature in this act made this property taxable and committed its assessment to the Other State Board of Tax Commissioners, who can study the problems involved in the assessment and call to their assistance expert aid and report to all needed sources of information as to values. Having all the franchises in the State to assess, they can obtain knowledge and skill in valuing such property, which local assessors could never be expected to obtain."⁸⁴

Again, with reference to the objection that the taxing of franchises may involve the violation of contracts, Judge Earl says: "It is said that these franchises cannot now be taxed because they were not taxable at the time they were granted. They were not by any law or contract exempted from taxation. They were property of immense value under the protection of the Government and there was no reason in their nature for exempting them from taxation. There was no contract expressed or implied that they should never be compelled to bear their share of public burdens like other property. The Legislature, having unlimited power of taxation, may increase taxation and may bring within its scope new kinds of property values and thus disappoint the plans and expectations of many in all business relations. It may for the first time impose succession or transfer taxes, income taxes and many others that can be imagined and thus disturb business relations, investments of property and contracts between individuals in reliance upon existing laws, and yet such taxes cannot be condemned as violating the obligation of contracts. Persons who deal with the State and take grants from it do so with full knowledge of its power of taxation, and if they wish to be exempt from taxation as to any property or rights derived from the State, they must acquire such exemption by unmistakable stipulations in their contracts.

"There are among these franchises some which were granted upon considerations which were stated in the grants to be in full compensation for the franchises granted, thus showing that the considerations were compensation for the property granted. No just inference can be drawn from this that the considerations were in full or instead of taxation in common with other property. The grantees of such franchises are in no better or other condition as to taxes than the grantees of other lands of the State for full compensation."⁸⁵

It was contended by those who opposed the assessment of franchises that "a special franchise has no ascertainable value beyond the value of the tangible property in connection with it. The right to use the streets cannot be valued. Its value cannot be separated from the value of other property and rights. Hence the Act which requires a State Board to value each special franchise requires an impossibility and cannot be executed." In giving his decision on the argument presented on this point, Judge Earl concluded an important judgment as follows: "I repeat, these assessors were not bound to view these franchises as abstractions apart from any use to which they could be put, but they had the right to consider, and as faithful officers were bound

⁸⁴ Special Franchise Tax Cases, Opinions of Robert Earl, Referee, 1901-1902, p. 18.

⁸⁵ Ibid. pp. 32-33.

to consider the uses for which they were intended in the streets, and to which they had been actually applied. Suppose, what constitutes the special franchise of any one of these corporations, should be put in the market for sale? Can it be doubted that it would sell for a substantial price, a sum which business men could determine with sufficient accuracy for business purposes? Hence I think it is clear that these special franchises could be assessed for the purposes of taxation. The assessment is undoubtedly attended with great difficulties, but it can be made with such an approximation to accuracy as will satisfy all the requirements of the law and of the constitution."⁸⁶

Other able and interesting discussions as to the various meanings and the special economic values of franchises are afforded by Mr. J. N. Fiero, Counsel, in his written opinion submitted to the Board of Tax Commissioners, and by the Honorable John Cunneen, Attorney-General of the State, in his argument before the Court of Appeals on the special franchise cases.

Mr. Fiero in summing up his argument as to the valuation of special franchises, says, "It would seem, therefore, that the practical and practicable method for arriving at the entire value of corporate assets with a view to assessment of the 'Special Franchise' necessitates a consideration of the cost of reproduction of the real estate, of the earning capacity of the property as a whole, and as an element going to make up the corporate value by showing the earning capacity, the value of the capital stock and surplus, and the actual value of the bonded indebtedness. That in addition there must be considered all the surrounding and attending facts and circumstances which tend to enhance value or aid in ascertaining value, as well as such facts and circumstances of a character which in anywise tend to detract from or depreciate the value of the corporate property, as, for instance, the amount of floating debt or liabilities of any kind not included in bonded indebtedness.

"It is impossible to give any hard and fast rule for ascertaining the value of corporate property of varying classes and different character, and only very broad general rules can be laid down, which must be modified in particular cases, according to the facts and circumstances bearing upon each individual instance."⁸⁷

An interesting and important point was passed upon by the minor Appellate Court in the State, when in the case of the Buffalo Street Railway Company it was held "that a percentage payment to a city upon gross receipts is in the nature of a tax and is deductible from the tax accruing upon the valuation fixed by this Board. It is expected that appeal from this decision will be taken, but until a ruling to the contrary is handed down by the Court of Appeals such deductions are in compliance with the law. This has special application to New York City in a number of minor valuations—where rentals are payable to that municipality upon certain street rights—converted into special franchises, under chapter 712 of the Laws of 1899."⁸⁸

The State Board of Tax Commissioners in their latest report make the following observations on the actual condition and present trend of taxation in the American States. "With scarcely an exception, in every State there is in operation a system of taxation chaotic and unscientific. The former

⁸⁶ Ibid. pp. 43-44.

⁸⁷ Assessment of Special Franchises, Opinion by J. Newton Fiero, 1899.

⁸⁸ Report of State Board of Tax Commissioners, 1904, p. 7.

State Comptroller, in endeavoring to show the confused, illogical and conflicting condition of our various laws for raising revenue said "They have been largely adopted from time to time simply to meet increasing expenditures of the State, with little regard to economic or any just principle and framed rather in accord with the witty Frenchman's definition of taxation, the plucking of the goose in such a manner as to get the most feathers with the least squawking, In the earlier days of our republic, when little revenue was required for the simple wants of state and municipal government, taxes were levied on specific objects, real estate bearing the chief burden. Since 1850 the rapid concentration of population in cities, the aggregation of wealth, the constant formation and evolution of new forms of industry, the growth of railroads and other public service corporations have made necessary a modification of tax systems in order to reach new and less tangible forms of wealth. . . . The constantly increasing demands for municipal expenses have exercised the wisdom and ingenuity of legislatures to provide ways and means to furnish sufficient revenue. There is a strong popular demand in all the states for taxation of the franchises of corporations and a noticeable tendency to change the basis of assessment from gross receipts to an *ad valorem* basis. In the Southern States the tendency is to levy taxes on licenses, privileges and incomes, while many states incline to inquisitorial methods to ascertain the nature and value of property. In the Eastern States there is a growing sentiment in favour of relieving personal property from direct taxation and substituting franchise taxes, excise taxes, and inheritance taxes; all of which ultimately involve the taxation of personal property." ⁸⁹

As in the case of Massachusetts the report of the State Board of Tax Commissioners makes no separate returns of the taxes contributed by the railroad companies. They are simply included with the other taxes on corporations. The report for 1902, however, gives the assessed value of the railroads in each county and the proportion of the county valuation which they represent. As this will afford an interesting basis for comparison with Ontario assessments, it is given below. No return is given of the amount of taxes paid by the railroad companies in each county, and indeed each local municipality within the county levies a separate rate. Thus in the county of Allegany there are twenty-nine different rates of taxation levied.

The State Comptroller's Report gives the amount of special State taxes paid by the different transportation companies including, in addition to the regular railroad company, street railways, surface and elevated, and express companies. These are the corporation taxes levied upon capital stock and upon gross earnings. A table is given showing the amount of taxes paid under these two heads by representative transportation companies operating in the State.

From the Comptroller's report another table is given showing the amount of revenue obtained by the State from the various sources of income.

Statement showing the ratio assessment of Railroad Corporations to total assessment by counties for the year 1902." ⁹⁰

⁸⁹ Report of the State Board of Tax Commissioners for 1904, pp. 11-12.

⁹⁰ Report of the State Board of Tax Commissioners, 1903, pp. 394-395.

Counties.	Assessed Value of Steam Railroads.	Ratio of Railroad to total County Assessment.	Counties.	Assessed Value of Steam Railroads.	Ratio of Railroad to total County Assessment.
Albany	\$ 6,763,992	.086	Oneida	\$ 4,716,066	.076
Allegany	951,873	.061	Onanadaga	7,438,302	.060
Broome	2,978,046	.085	Ontario	31,230,500	.104
Cattaraugus	3,028,259	.120	Orange	2,944,756	.073
Cayuga	2,476,199	.072	Orleans	969,208	.059
Chautauqua	4,295,794	.108	Oswego	2,497,853	.093
Chemung	1,900,853	.075	Otsego	1,001,480	.046
Chenango	1,600,725	.099	Putnam	734,870	.080
Clinton	905,459	.117	Rensselaer	4,049,433	.052
Columbia	4,652,636	.191	Rockland	619,995	.037
Courtland	941,894	.068	St. Lawrence	2,305,647	.056
Delaware	1,578,942	.105	Saratoga	2,178,430	.087
Dutchess	5,492,055	.123	Schenectady	2,995,075	.122
Erie	27,639,637	.095	Schoharie	432,859	.035
Essex	989,158	.087	Schuyler	867,598	.127
Franklin	1,114,580	.099	Seneca	1,073,325	.068
Fulton	364,226	.024	Stenben	3,982,310	.114
Genesee	4,747,955	.201	Suffolk	2,187,150	.042
Greene	385,200	.029	Sullivan	1,158,699	.193
Hamilton	126,650	.035	Tioga	2,133,094	.153
Herkimer	3,087,926	.117	Tomkins	846,843	.049
Jefferson	1,851,630	.047	Ulster	1,590,364	.058
Lewis	393,943	.037	Warren	277,400	.029
Livingston	3,076,206	.115	Washington	1,110,300	.059
Madison	2,245,175	.115	Wayne	3,418,371	.137
Munroe	8,557,427	.055	Westchester	7,454,659	.038
Montgomery	3,534,300	.140	Wyoming	1,024,632	.067
Nassau	1,232,620	.046	Yates	538,295	.050
New York (greater)	65,579,465	.017			
Niagara	3,863,674	.083	State	\$230,134,013	.038

TAXES ON TRANSPORTATION COMPANIES.⁶¹

Name of Company.	On Capital Stock.	On Gross Earnings.
Adam's Express	\$ 2,800	\$ 842
American Express	5,889	12,994
Boston and Albany Railroad	9,089	
Brooklyn City Railroad	21,600	
Brooklyn Heights Railroad	31,765	
Brooklyn Rapid Transit	44,676	
Buffalo, Rochester and Pittsburg Railway	12,295	3,857
Delaware and Hudson Railway	21,194	18,692
Erie Railroad	31,713	14,645
Fitchburgh Railroad	8,834	
Hartford and Connecticut Western Railroad	1,388	
Lakeshore and Michigan Southern Railroad	4,835	1,539
Lehigh Valley Railroad		4,716
Lehigh Valley Railway	8,850	
Long Island Railroad	14,479	32,699
New York Central and Hudson River Railroad	188,324	58,796
New York, Chicago and St. Louis Railroad	4,297	84
New York and Harlem (Horse) Railroad	10,000	
New York and Harlem (Steam) Railroad	23,333	
New York Lacquawanna and Western Railroad	15,000	

⁶¹ Report of the Comptroller of the State of New York, 1904, pp. 310-316.

TAXES ON TRANSPORTATION COMPANIES.—Continued.

Name of Company.	On Capital Stock.	On Gross Earnings.
New York, Ontario and Western Railroad	26,747	7,521
New York and Ottawa Railroad		541
Oswego and Syracuse Railroad	2,970	
Pennsylvania Railroad	13,130	4,534
Pullman Car Co.	4,046	3,915
Rensselaer and Saratoga Railroad	15,103	
Rome, Watertown and Ogdensburg Railroad	18,266	
Thousand Island Steamboat Co	150	296
United States and Canada Railroad	17	44
United States Express	1,260	663
Utica, Chenango and Susquehanna Railroad	6,000	
Wells, Fargo Express	900	2,658
Western, New York and Pennsylvania Railway	2,250	
Total	688,901	816,976

TAX RECEIPTS OF THE STATE OF NEW YORK FOR THE YEAR ENDING SEPTEMBER
30th 1903.

Direct State taxes	\$ 938,777 05
Tax on corporations	6,808,809 70
Tax on organization of corporations	360,999 92
Tax on transfers (of property)	4,665,735 97
Liquor tax	815,147 92
Non-resident taxes	38,334 40
Insurance department, for expenses	244,502 04
Bank department for expenses	52,948 77
Railroad Commission, for expenses	71,210 40
Fees of public offices, including fines, etc.	188,678 44
State institutions, sales, etc.	383,899 19
Interest on deposits	123,803 94
Notary's fees	59,695 00
Pool tax	180,818 05
U. S. Government, for Soldiers' and Sailors' Home ...	170,913 03
U. S. Government, for expenses in War with Spain	36,309 88
Sales of lands	66,027 56
Canals, principal and interest on bonds and deposits	544,012 02
Trust funds	848,906 66
Miscellaneous receipts	73,968 76

Total\$24,309,498 70

Annual Report of the Comptroller, 1904, p. IX.

Of this total the amount paid by the railroads was \$4,846,694.54, as given in the Railroad Commissioner's Report, 1903, Vol. 2, p. 57.

: PENNSYLVANIA.

Like New York, the State of Pennsylvania has realized very largely the principle of the separation of the state and municipal sources of revenue. One of the chief means by which this has been accomplished has been the selection for more or less exclusive state taxation, of the various corporations carrying on business within the State limits. Conspicuous among these are the railroad corporations and others connected with trans-

portation and transmission. At the same time, there remains considerable connection between state and municipal finances, inasmuch as, on the one hand, the State still receives a portion of the direct taxes upon the individual property, and on the other, it distributes to the municipalities for local purposes the greater part of certain taxes levied by the State upon bonds, mortgages and other securities held as part of the personal property of individuals or corporations. In the case of railroads and other transportation corporations, however, state and local taxation are for the most part distinct.

Historically, Pennsylvania has been a pioneer among the States in the matter of developing a special system of taxation for corporations. As regards the treatment of the railroads, the following historical summary of the Pennsylvania practice is given by Professor Seligman: "In Pennsylvania, railroads were included in the general tax of 1840, and were assessed on their personality and on their dividends. In 1844 the tax on personality was abandoned, but the general corporation tax on capital and dividends continued with some modifications for over two decades. In 1860 a special tonnage tax was levied on transportation companies at the rate of two, three and five cents per ton of freight carried, and an additional tax of three-quarters of one per cent. was laid on their gross receipts. The former was declared unconstitutional by the Federal courts, and, as a result, by the Act of 1874, all transportation companies were taxed only on their capital stock, at the rate of nine-tenths of a mill for each one per cent. of the dividends, or at the rate of six mills, if there were no dividends. In 1879 the dividends and earnings taxes were slightly changed, and the law was passed which, with the amendments of 1885, 1889 and 1891, is enforced to-day."⁹²

As in the case of Massachusetts and New York, Pennsylvania includes railroads under its general system of corporate taxation. Like New York it levies a special tax, also, on the gross earnings of the railroads and other transportation and transmission companies.

Except in the cities of Philadelphia and Pittsburg, the railroads are exempt from local taxes on all property required for the necessary operation of their corporate franchises. All other property held by a railroad company is liable to taxation by municipalities in the usual way.

In Philadelphia and Pittsburg the railroads are subject to local taxation on their terminals and other real estate, though in Philadelphia the tracks, water-tanks, etc., are exempt.

In common with all other corporations, except banks and foreign insurance companies, the railroads are required to pay upon the actual value of their capital stock a tax of five mills on the dollar. It will be observed that this does not include bonds of the railroads, which are taxed as personal property, but only to those individuals or corporations owning them who are residents of the State. This tax on bonds is levied at the rate of four mills on the dollar. Though it is a tax on personal property, and is collected by the officials of the counties, they pay it over, in the first instance, to the State treasurer, who, however, in the end, returns about three-fourths of it to the treasurers of the counties. For the sake of convenience the tax is required to be paid by the treasurers of the corporations issuing the bonds. The tax is thus virtually an indirect tax upon the corporations.

⁹² Essays in Taxation by E. R. A. Seligman, p. 154.

Where the lines of the railroads extend beyond the State boundary, the companies are taxed upon that proportion of their capital stock which is measured by the ratio of the mileage within the State to the total mileage of the system. This arrangement, as it operates at present, is based on the decisions of the courts. The same rule applies to telegraph and telephone companies, palace car companies, express companies, etc. All taxes on capital stock are applied to state purposes only.

A special tax upon gross earnings is levied upon all transportation and transmission companies, including steam and electric railroads, telegraph, telephone and express companies. The rate of taxation is eight mills upon each dollar of gross earnings derived from business done within the State.

In addition to the regular annual taxes, there is a bonus tax which, like the corporation or license tax of New York State, is levied once for all upon the amount of authorized capital stock, when the company goes into operation. It is also levied upon any subsequent increase in the capital stock of a corporation. This bonus tax is one-third of one per cent. upon the amount of authorized capital stock. The tax applies to all corporations except building and loan associations; and, therefore, applies to railroads and other transportation companies.

The essential features of the law upon which the taxation of railroads and other companies rests are contained in the following passages from the statutes. Several extracts from decisions of courts are also given, as indicating the interpretation which has been put upon the law on some essential points:

CAPITAL STOCK TAX.

"The Auditor General and State Treasurer, or any agent appointed by them or either of them, are hereby authorized to examine the books and papers of any corporation, institution, company, association or limited partnership made taxable by this Act, to verify the accuracy of any return made under the provisions of this or any other Act of Assembly.

"That hereafter, except in the case of banks, savings institutions and foreign insurance companies, it shall be the duty of the president, chairman or treasurer of every corporation having capital stock, every joint stock association and limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this commonwealth, and of every corporation, joint stock association and limited partnership whatsoever now or hereafter incorporated or organized by or under the laws of any other state or territory of the United States, or by the United States, or by any foreign government, and doing business in and liable to taxation with this commonwealth, or having capital or property employed or used in this commonwealth, by or in the name of any limited partnership, joint stock association, company or corporation whatsoever, association or associations, co-partnerships, person or persons, or in any other manner, to make a report in writing to the Auditor General in the month of November, one thousand, eight hundred and ninety-two, and annually thereafter, stating specifically:

- 1st. Total authorized capital stock.
- 2nd. Total authorized number of shares.
- 3rd. Number of shares of stock issued.
- 4th. Par value of each share.

- 5th. Amount paid in to the treasury on each share.
- 6th. Amount of capital paid in.
- 7th. Amount of capital on which dividend was declared.
- 8th. Date of each dividend declared during said year ended with first Monday in November.
- 9th. Rate per centum of each dividend declared.
- 10th. Amount of each dividend during the year with the first Monday in said month.
- 11th. Gross earnings during the year.
- 12th. Net earnings during said year.
- 13th. Amount of surplus.
- 14th. Amount of profit added to sinking fund during said year.
- 15th. Highest prices of sales of stock between the first and fifteenth days of November aforesaid.
- 16th. Highest price of sales of stock during the year aforesaid.
- 17th. Average price of sales of stock during the year; and in every case two of the following named officers of such corporation, namely: The President, Chairman, Secretary and Treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of their knowledge and belief, shall, between the first and fifteenth day of November of each year estimate and appraise the capital stock of the said company at its actual value in cash, not less, however, than the average price which said stock sold for during the said year, and not less than the price or value indicated or measured by net earnings or by the amount of profit made and either declared in dividends or carried into surplus or sinking fund, and when the same shall have been so truly estimated and appraised they shall forthwith forward to the Auditor General a certificate thereof accompanied with a copy of the said oath or affirmation signed by them and attested by a magistrate or other persons duly qualified to administer same: Provided, that if the Auditor General and State Treasurer, or either of them, is not satisfied with the appraisement and valuation so made and returned, they are hereby authorized and empowered to make a valuation thereof based upon the facts contained in the report herein required, or upon any information within their possession or that shall come into their possession, and to settle an account upon the valuation so made by them for taxes, penalties and interests due the commonwealth thereon, with a right to the company dissatisfied with any settlement so made against it to appeal therefrom in the manner now provided by law; and in the event of the neglect or refusal of the officer of any corporation, company, or limited partnership, for a period of sixty days to make the report in appraisement to the Auditor General as herein provided, it shall be the duty of the Auditor General and State Treasurer to estimate a valuation of the capital stock of such defaulting corporation and settle an account for taxes, penalties and interest thereon, from which settlement there shall be no right of appeal.

"That every corporation, and company whatsoever, from which a report is required, shall be subject to and pay into the commonwealth annually the tax at the rate of five mills upon each dollar of the actual value of its whole capital stock of all kinds, including common, special and preferred..... Provided, that for the purposes of this Act interests in limited partnerships or joint stock associations shall be deemed to be capital stock and taxable accordingly; provided, also, that corporations, limited

partnerships and joint stock associations liable to tax on capital stock under this section shall not be required to make any report or pay any further tax on the mortgages, bonds and other securities owned by them in their own right, but corporations holding such securities as trustees, executors, administrators, guardians, or in any other manner shall return and pay the tax imposed by this Act upon all securities so held by them as in the case of individuals.

Judgments under Capital Stock Tax.

"The mode which the State of Pennsylvania adopted, to ascertain the proportion of the company's property upon which it should be taxed in that State, was by taking as a basis of assessment such proportion of the capital stock of the company as the number of miles over which it ran cars within the State bore to the whole number of miles, in that and other States, over which its cars were run. This was a just and equitable method of assessment, and, if it were adopted by all the States through which these cars ran, the company would be assessed upon the whole value of its capital stock, and no more."⁹³

"Foreign corporations, of like nature to corporation lines, whose activities extend into and through many states, and whose facilities for doing business in one state increase the same in another, where the relative values of the tangible property representing capital within and without the state cannot be accurately ascertained, are to be taxed in the proportion which the length of the whole line bears to the length of that within the State."⁹⁴

Corporate Loans on Indebtedness.

"That hereafter it shall be the duty of the treasurer of each private corporation incorporated by or under the laws of this commonwealth, or the laws of any other State or of the United States, and doing business in this commonwealth, upon the payment of any interest on any scrip, bond or certificate of indebtedness, issued by said corporation to residents of this commonwealth, and held by them, to assess the tax imposed and provided for state purposes upon the nominal value of each and every said evidence of debt, and to report on oath annually on the first Monday of November to the Auditor General the amount of indebtedness of the corporation owned by the residents of this commonwealth, as nearly as the same can be ascertained, and it shall be his further duty to deduct three mills on every dollar of the interest paid as aforesaid and return the same into the State Treasury within fifteen days after the thirty-first day of December in each year, and his compensation for his services shall be the same that city and borough treasurers receive for similar services.

"Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by authority of the same, that from and after the passage of this Act, all personal property of the classes hereinafter enumerated, owned, held or possessed by any person, persons, co-partnerships or unincorporated association or company, resident, located or liable to taxation within this commonwealth, or by any joint stock company or association, limited partnership, bank or corporation whatsoever, formed, erected or incorporated by, under or in pursuance of, any law of this commonwealth or of the United States, or of any other state or government, and liable to taxation within this commonwealth, whether such personal property be owned, held or

⁹³ Extract from the opinion of the U. S. Supreme Court, *Pullman's Palace Car Co. vs Penna.*, 141 U. S., 18.

⁹⁴ *Com. vs. Western Union Tel. Co.*, 13 W.N.C., 331.

possessed by such person or persons, co-partnership, unincorporated association, company, joint stock company, or association, limited partnership, bank or corporation, in his, her, their or its own right, or as active trustee, agent, attorney-in-fact, or in any other capacity for the use, benefit or advantage of any other person, persons, co-partnership, unincorporated association, company, joint stock company, or association, limited partnership, bank or corporation, is hereby made taxable annually for state purposes at the rate of four mills on each dollar of the value thereof.

Judgment.

"The tax on the bonds of corporations is not in any sense or in any degree a tax on the corporation or its property, but on the individual citizen of the state who holds the bonds. The corporation is chargeable with it only as a collector, and by reason of default in the duty to collect. The duty of the corporation is to use diligence to ascertain the residence of its bondholders, and whether it has or has not done so is a question of fact in each case to be determined by the circumstances and the evidence."⁹⁵

Tax on Gross Receipts of Corporations.

"That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, street passenger railway company, and every other company, joint stock association or limited partnership, now or hereafter incorporated or organized by or under any law of this commonwealth, or now or hereafter organized or incorporated by any other state or by the United States or any foreign government, and doing business in this commonwealth, and owning, operating or leasing to or from another corporation, company, association, joint stock association, or limited partnership, any railroad pipe line, slack water navigation, street passenger railway, canal or other device for the transportation of freight or passengers or oil, and every telephone or telegraph company incorporated under the laws of this or any other state or of the United States and doing business in this commonwealth, and every firm, co-partnership, or joint stock company or association doing express business in this commonwealth, and every electric light company and every palace car and sleeping car company, incorporated or unincorporated, doing business in this commonwealth, shall pay to the State Treasurer a tax of eight mills upon the dollar upon the gross receipts of said corporation, company or association, limited partnership, firm or co-partnership, received from passengers and freight traffic transported wholly within this State, and from telegraph, telephone or express business done wholly within this State, or from business of electric light companies and from the transportation of oil done wholly within this State, the said tax shall be paid semi-annually upon the last days of January and July in each year, and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer or other proper officer of the said company, firm, co-partnership, limited partnership, joint stock association or corporation, to transmit to the Auditor General a statement, under oath or affirmation of the amount of gross receipts of the said companies, co-partnerships, corporations, joint stock associations or limited partnerships derived from all

⁹⁵ Com. vs. Lehigh Valley R. R. Co., 186 Pa., 235.

sources, and of gross receipts from business done wholly within the State, during the preceding six months ending on the first days of January and July in each year; and if any such company, firm, co-partnership, joint stock association, association or limited partnership or corporation, shall neglect or refuse for a period of thirty days after such tax becomes due, to make said returns or to pay the same, the amount thereof with an addition of ten per centum thereto shall be collected for the use of the commonwealth as other taxes are recoverable by law; provided, that in any case where the works of one corporation, company, joint stock association or limited partnership are leased to and operated by another corporation, company, association or limited partnership, the taxes imposed by this section shall be apportioned between the said corporations, companies, associations or limited partnerships in accordance with the terms of their respective leases or agreements, but for the payment of the said taxes the commonwealth shall first look to the corporation, company, association or limited partnership operating the works, and upon payment by the said company, corporation, association or limited partnership of a tax upon the receipts as herein provided derived from the operation thereof, the corporation, company, joint-stock association or limited partnership from which the said works are leased, shall not be held liable under this section for any tax upon the proportion of said receipts received by it as rental for the use of said works.

"Be it enacted, etc., That the Auditor General and State Treasurer, or any agent appointed in writing by them, or either of them, are hereby authorized to examine the books and papers of any corporation, institution, company or association or limited partnership made taxable by this Act, or any of its supplements, to verify the accuracy of any return made under the provisions of this or any other Act of Assembly.

"Every corporation, limited partnership, joint stock association, partnership, firm or association of individuals, incorporated or unincorporated, engaged in the business commonly known as express business, shall pay to the State Treasurer, for the use of the commonwealth, a tax of eight mills upon the amount of their gross receipts from express business done wholly within this State, the said tax shall be paid semi-annually upon the last days of January and July in each year, and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer or other proper officer of the said corporation, limited partnership, joint stock association, partnership, firm or association of individuals, to transmit to the Auditor General a statement, under oath or affirmation, of the amount of gross receipts of the said corporation, limited partnership, joint stock association, partnership, firm, or association of individuals, incorporated or unincorporated, derived from all sources, and of the gross receipts from business done wholly within the State, during the preceding six months ending upon the first days of January and July in each year; and if any such corporation, limited partnership, joint stock association, partnership, firm or association of individuals, incorporated or unincorporated, shall neglect or refuse for a period of thirty days after such tax, the amount thereof, with an addition of ten per centum thereto, shall be collected for the use of the commonwealth as other taxes are recoverable by law. No other tax upon express receipts, or upon the privilege of transacting express business, shall be collected without further authority of law to be hereafter enacted; providing, that this Act shall not be construed to repeal or take the place of the tax upon capital stock now imposed by law; but the tax on gross receipts hereby imposed shall be in addition to the tax on capital stock imposed by existing law upon any of the corporations, companies or associations hereby taxed.

Judgments.

"A railroad corporation of a state is liable to taxation by such state upon its receipts, for the mileage within the state, from transportation by continuous carriage from a point in the state to another point in the state, but over a line which, in its course between those points passes out of the state into another state and back again into the state."⁹⁶

"In the carriage of freight and passengers between two points in one state, the mere passage over soil of another state, does not render that business foreign, which is otherwise domestic.

"The tax upon the whole of the gross receipts of an express company is not illegal double taxation, although the amounts paid by the express company to railroad companies for transportation are included in the gross receipts of the railroad companies and taxed as such."⁹⁷

"The Act (taxing gross receipts) is valid as to all receipts derived from commerce, which is wholly confined within the limits of the state, although the company doing the business is a foreign corporation. If such corporation comes into Pennsylvania and carries on here the business of internal commerce, its receipts therefrom may be taxed precisely as if it were a domestic corporation."⁹⁸

Bonus.

"That all corporations, limited partnerships or joint stock associations" (with certain exceptions not affecting railroads) "shall pay to the State Treasurer for the use of the commonwealth, a bonus of one-third of one per centum upon the amount of their capital actually employed or to be employed wholly within the State of Pennsylvania, and a like bonus upon each subsequent increase of capital so employed."⁹⁹

Some particulars as to the municipal taxation of railroads in Philadelphia were obtained from Mr. Gratz, the city tax commissioner. Incidentally he stated that "the State of Pennsylvania has to-day an overflowing treasury; its debt is practically nothing, and it has so much money in its treasury that at the next session of the Legislature in all probability there will be appropriations amounting to several millions of dollars for charitable institutions."¹⁰⁰

He explained that formerly the city obtained no taxes from the railroad property within it, but as the railroads held so much valuable property in the cities of Philadelphia and Pittsburg it was considered that they should contribute something towards the revenues of these cities. Hence a tax was levied upon the more valuable portion of their real estate. "We assess for municipal purposes their depots and the ground that they use for all purposes other than that of the main railway track. I suppose the assessment of the Pennsylvania Railroad Company in Philadelphia will be about eight or ten millions. We tax the sidings, machine shops, elevators, etc. We include the ferries connecting Camden, but not the floating cars and equipment. They are all assessed just as my property would be or that of any other individual. Take the Pennsylvania depot over there. It is very hard to say what that particular piece of property would bring

⁹⁶ Lehigh Valley R. R. Co. vs. Com., 145 U. S., 200.

⁹⁷ Com. vs. W. S. Express Co., 157 Pa., 579.

⁹⁸ Com. vs. Del. & Hud. C. Co., 21 W. N., 406.

⁹⁹ Acts of the General Assembly of Pennsylvania under which revenue is collected, with opinions and decisions of the courts, 1904.

¹⁰⁰ Ont. Com. Interviews.

if it were sold in the market; there is a very great disparity in prices. We make what we think is a fair guess at the value, and if they are not satisfied they will appeal. If we believe we are too high, on the reconsideration we make a readjustment. The Pennsylvania station is assessed pretty close to two and a half millions, including everything attached to it." ¹⁰¹

The Pennsylvania system for the taxation of corporations and particularly of railroads and other transportation corporations, has met with considerable criticism from different points of view, since 1891, when the Boyer law left the taxation of railroads practically where it is to-day. Attempts have been made from time to time to amend various features of the system. Thus, in 1893, the Niles Tax Bill, supported chiefly by the agricultural interests, proposed to greatly increase the taxation of railroads for state purposes while making other changes in the interests of municipalities. The chief objects of the bill were:

"First, to provide a revenue for local (that is, for county, township, borough and city) purposes by A, taxing all real estate and all personal property except a few small classes which were exempted directly or indirectly; B, diverting from the State Treasury to the several county treasuries all the revenue from the taxation of bank stock, moneys and credits, writs, deeds, etc., and all the revenue from liquor licenses, and the fees of county officers, etc.

"Second.—To repeal (a) all taxes on sales of merchandise, except liquor; (b) all taxes on county and municipal loans.

"Third.—To make up for the revenue diverted from state to local purposes by largely increased taxes on transportation and transmission companies, that is, all railroad, canal, bridge, turnpike, slack water navigation, pipe-line, parlour, sleeping car, express and all similar companies, and all telegraph and telephone companies." ¹⁰²

This measure was naturally opposed by the railroad and commercial interests, who claimed that the railroads, in particular, whose taxes had just been greatly increased under the Act of 1891, would suffer heavily from the proposed increase of taxation under the Niles Bill. "The action of the Boyer Bill, which has just come into effect, has greatly increased the taxes on the capital stock of transportation and transmission companies. The rate was increased from three mills to five mills, or sixty-six and two-thirds per cent., and the ruling of the Auditor-General, as to valuation, has still further increased this rate, so that the taxes of these corporations have probably been quite doubled under the Boyer Bill. Notwithstanding this great advance, the Niles Bill proposes to add another and entirely new tax of two mills on the total value, not on the value of the capital stock, but on the total valuation of all these companies. It is difficult to tell what the effect of this provision will be, but, beyond doubt, it will amount to double the present tax on capital stock, which has just been nearly doubled by the action of the Boyer Bill." ¹⁰³

In an interview with Mr. C. Stuart Patterson, a prominent banker of Philadelphia, the Ontario Commission learned something of the movement behind the Niles Bill and of the work of the Pennsylvania Tax Conference, of which he was a prominent member. Referring to the conference, he said: "We were not an official commission appointed by the Government, but we were a voluntary commission, which came about in this way. The

¹⁰¹ Ont. Com. Interviews.

¹⁰² The Niles Tax Bill, An Analysis of the Provisions, etc., Philadelphia Board of Trade, 1893, p. 1.

¹⁰³ *Ibid.* p. 4.

Granger movement had extended into Pennsylvania, and they introduced, about twelve years ago, a bill into the Legislature which threatened destruction to railroad interests. The system of taxation which they proposed would have amounted to confiscation. We defeated them in the Legislature, but we saw that this movement was going to persist, and that there would be continuous trouble unless it were dealt with. I suggested a voluntary commission consisting of five representatives of railroads, five representatives of commerce, five representatives of manufacturers, five representatives of the farmers, and five representatives of labour. Well, we selected the railroad representatives, of whom I was one, and we got very good men to serve on commerce and manufactures. The Granger organization put their best foot foremost and selected men who made a very favorable impression upon us at the first meeting, in this respect, that, while they were wild in their theories, yet they were sincere men, and I came to the conclusion that we could convince them that they were wrong. So we organized at Harrisburg, then I suggested that they should come down here and sit around my table. We discussed the situation with them carefully. The conference finally appointed a sub-committee, consisting of the chief Granger, a Mr. Rhode, Mr. Joseph D. Weekes, on behalf of the manufacturers, and myself, and that sub-committee was instructed to draw a bill. We did so and succeeded in getting a unanimous report from the commission in favour of it. We introduced the Bill into the Legislature, and I argued it before the Legislative Committee. We got it through the Lower House, and were beaten in the Upper House by one vote, so the bill never became law. But the discussion around the table had such a good effect that it practically broke up the Granger movement. I have now told you frankly all there is about it; it was simply an appeal to reason, and no other influence was brought to bear on those men, and we succeeded in bringing them all over. The general effect upon the railroads, too, has been good. I still believe that our plan as outlined in that bill was a perfectly fair system of taxation."¹⁰⁴

Mr. Weekes, who was chairman of the tax conference, in speaking before a committee of the Pennsylvania Legislature on the method which they employed with reference to the valuation of railroads, said: "We are next taking the railroads of the state, that is, of all those located in whole or in part in the state, ascertaining what the total mileage of the railroads is, how much of it is in the State of Pennsylvania, how much outside, what their total issue of stock is, what the market value of that stock is, what the several issues and the total amount of their bonds are, what the market value of these bonds is, and what the taxation of the railroad. This will give us, when we are through, a basis for the valuation of the railroads, and the taxes that they pay. I ought to say, right here, one thing in regard to the quotation that was made from our report by Mr. Price as to the actual value of the railroad property of the State of Pennsylvania. This report, which was subject to revision, shows that the actual valuation, taking the market value of the capital stock as the value of the capital stock, and the par value of the bonds as the value of the bonded indebtedness, is about \$800,000,000."¹⁰⁵

As the tax conference had already estimated the total valuation of the property of the state to be \$9,692,000,000, this would give the railroad property of the state as one-twelfth of the total property.

¹⁰⁴ Ont. Com. Interviews.

¹⁰⁵ The Niles Tax Bill and Analysis, p. 9.

So far as the Revenue Bill proposed by the Tax Conference affected the railroads and other corporations of a like nature, the chief features were the abolition of the gross earnings tax and the inclusion of all bonds or funded debt under the capital stock tax, which was to be lowered from five to four mills on the dollar. As stated in an analysis of the Act made at the time by Mr. Patterson, "This Bill proposes to tax the corporations upon their property, determining the value of the property by adding to the market value of the share capital the market value of the funded debt capital, when that funded debt is worth in the market less than par, or the par value thereof, when the funded debt is worth in the market par, or more than par, and deducting from the aggregate amount of the shares and funded debt:

"(a) The value of so much of the real and personal property situate within this commonwealth and owned by such company, as should then be, under the laws and constitution of the United States, exempt from taxation.

"(b) The assessed taxable value of such real property situate within this commonwealth as shall then be owned by such company and shall then be taxable for county or local purposes.

"(c) The value of so much of the shares or funded debt of other companies organized under the laws of this commonwealth and taxable under this Act as shall then be owned by such company.

"(d) The value of such real property and such tangible, personal property situate outside of this commonwealth as shall then be owned by such company.

"It may reasonably be claimed that this system of taxation will tax corporations equally, and that the inclusion of the whole bonded debt in the basis for taxation will more than compensate the State for abandoning the tax on gross earnings, and for reducing the tax on share capital from five to four mills, and for adding the additional deduction of the assessed value of property locally taxed."¹⁰⁸

As Professor Bullock pointed out in discussing the Massachusetts system of taxation, the taxing of bonds in Pennsylvania presented a very anomalous situation. It was one of the chief objects of this Bill to remedy that anomaly. In his speech before the Legislature Mr. Patterson, on behalf of the Tax Conference, dealt with this question as follows: "One practical result of the exemption of foreign-held bonds is that the State derives no revenue from property which it protects, often at great cost. Another practical result of the exemption of foreign-held bonds, taken in connection with the fact that the funded debt capital of a railroad is often, to such an extent, its only real capital, that its share capital is worthless, is that there is great inequality in the burden of taxation borne by different railroads. This is clearly put in the report on the valuation and taxation of railroads, which my friend, Mr. Weekes, presented to the Tax Conference, and from which I quote:

"This investigation has shown that there is a great inequality of taxation. This will be evident from the examples given below, which have been selected at random, except that we have not taken any of the larger lines lest the fact regarding any particular road shall become public.

"In this table is given the total bonded indebtedness, the amount of the same held in the State and consequently taxable, the appraised value

¹⁰⁸ An Analysis of the Revenue Bill, Session of 1895, by C. Stuart Patterson, Esq., pp. 14-16

of the entire capital stock and the percentage of the mileage of the railroad in Pennsylvania. As a rule we have selected roads entirely within the State:

Total Bond Issue.	Amount held in Pennsylvania.	Appraised Value of Stock.
\$ 450,000	\$ 116,000	\$ 450,000
352,000	63,000	1,400,000
72,800	2,700	383
230,000	.....	384
240,000	8,000	48,000
320,000	.....	121,100
5,250,000	1,200,000	3,388,550
890,000	.....	1,400,000
990,000	80,000	1,278,300
3,400,000	6,000	2,000,000
2,900,000	.....	127,000
.....	.....	800,000
.....	.....	3,546,678
179,000	179,000	144,375
2,280,000	2,100,000	2,900,000
495,000	456,000	1,850,000
500,000	410,000	650,000
200,000	200,000	80,000
1,800,000	1,800,000	600,000
800,000	800,000	800,000
270,000	260,000	2,370,466
300,000	300,000	.....
275,000	.....	.....
.....	.....	642,000

"Of these railroads, all but one is situated wholly within the State of Pennsylvania. One-half of the eleventh road in the list is beyond the State boundaries.

"A moment's inspection of the above table, and a great many more examples might be given, will show that it is impossible, that the system of taxing railroads in Pennsylvania could act equitably as between these roads. Take the fourth example: This is a road with \$230,000 of bonds not one of which is held in the State, and capital stock of the appraised value of \$384. The state taxes on this road, outside of the tax on gross earnings, were in 1893 five mills on \$384 or \$1.92. The eighteenth road does not differ much in its character from the fourth, and is worth about the same. This road has \$200,000 of bonds, all held in the State, and \$80,000 of capital stock. Its state taxes, outside of tax on gross earnings, were \$1,200. The last road but one paid no state taxes on capital stock or bonds, as all its bonds were held by non-residents and its stock was worthless. The eleventh road with \$2,900,000 of bonds, 50 per cent. of whose mileage is in the state, would pay nothing on bonds and the capital stock tax on but \$62,350. This is certainly not equitable taxation. At the same time, however, it should be borne in mind, though there are these inequalities, that on the average the taxes paid on real estate by all railroads are fully equal to the average taxes paid on real estate by all other holders and that an increase in rates under the present system will not cure the evil."

"The last few words put the point; no increase in the mileage rate under the present law can correct its injustice and inequality, but a new and better system must be adopted." ¹⁰⁷

In considering the tax on gross receipts as a possible improvement on the existing system in Pennsylvania, he says: "The tax on gross receipts would be the best form of railroad taxation, were it not for the fact that receipts from interstate traffic cannot be taxed." ¹⁰⁸

This is the standard objection which in the United States is usually brought forward by those who are opposed to the extension of the earnings tax, gross or net. There is very little objection to the tax itself, which is everywhere admitted to have less difficulty and inequality connected with it than any other form of railroad taxation. The limitations, however, which the Federal Government places upon the right of the individual States to deal with interstate traffic, render the practical operation of the tax difficult from a constitutional point of view. Referring, then, to the best possible alternative to the gross earnings tax, after criticizing the existing system in Pennsylvania, Mr. Patterson continues, "Such being the present system of railroad taxation under the statutes of the State and the decisions of the courts, and there being injustice and inequality inseparably incident to the system, the Tax Conference addressed itself to the task of devising a system which should, in so far as legislation can, remedy the defects of the present system, and which, while doing justice as between the several railroad corporations, should provide for the State a larger revenue than it receives from the railroads under the existing laws.

"Mr. Weekes, in that able report on 'Taxation and Valuation of Railroads in Pennsylvania' from which I have already made one quotation, said:

"It is a well known fact that the par value of the stock and bonds of a railroad does not, and in many cases never did, represent its actual value. The many ways in which stocks and bonds are issued for less than their face value are too well known to require even a statement of them. Stocks are often issued free to bond-holders, dollar for dollar, and all the cash actually put into the construction of a road is what its bonds have sold for. Frequently the chance of profit in building a road is so small that stocks and bonds are both sold at a large reduction to cover this risk. And after the road is built, it may have been so overbonded or over-capitalized, or for a score of reasons, such as bad location, heavy grades, long tunnels, poor work, its earning capacity may be such that it will not more than pay running expenses, much less dividends and interest, and, therefore, its value will be much less than cost.

"Oftentimes a piece of road that costs the highest rate per mile, just because of the cost which is represented by tunnels, deep cuts, heavy fills, expensive bridges, etc., will be the least profitable, and, consequently, the least valuable. Railroads that actually cost \$100,000 a mile are not worth in many instances as much as those costing \$30,000, and would not sell for as much. Comparatively few railroads are now owned by the original stock. The road has been sold by the bond-holders, the original stock wiped out and new stock representing the bonds, or part of them, substituted.

¹⁰⁷ Speech of C. Stuart Patterson, Esq., on the Taxation of Railroads, before Committee of the House of Representatives, 1895, pp. 7, 8, 9.

¹⁰⁸ *Ibid.*, p. 9.

"For these and other reasons it will readily appear to anyone who has given railroad construction, or railroad finance, a moment's thought, as quite evident that the par value of the stocks and bonds of a railroad does not in many cases represent its actual value. What does represent this value?

"The principle usually adopted in the tax laws of this State, in arriving at valuation for taxation, is the selling price. We do not claim that assessors always value property accurately or fairly, but there is no question that if an assessor does his duty under the law, and in accordance with his oath, he will value all property he assesses at its actual value; that is, at what it would bring at a bona fide sale duly advertised.

"When the Tax Conference came to deal with this subject, they concluded that if, in the case of any railroad, you add to the actual value of the share capital, the market value of the funded debt capital, when that funded debt is worth in the market less than par, or the par value thereof, when that funded debt is worth in the market par, or more than par, and when you take from the aggregate of the share capital, the sum of the deductions which are necessary to avoid double taxation, you will obtain a fair valuation of the whole corporate property, for the purposes of taxation." ¹⁰⁹

Mr. Weekes, in a pamphlet discussing "The Effect of the Proposed Revenue Bill on the State Revenues," pointed out that the investigations of the Tax Conference showed that in 1895 the stocks of the railroads amounted to only 41 per cent. of the combined values of their stocks and bonds. Yet, under the existing law, where only the 41 per cent. was reached by the capital stock tax, the value of the railroad stock constituted fully one-half of the total value of the corporations taxed under that section of the law. He also pointed out that "under the action of the three taxes now levied on these companies a large part of their value escapes taxation. If the capital stock of a transportation corporation is valueless, and the business is largely an interstate commerce one, while the bonds are all or a large part held out of the State, the company will practically escape taxation." ¹¹⁰

As we have seen, the bill under discussion was defeated by a small majority and the law remains to-day with the defects referred to in the above criticisms. It was considered by the majority in 1895 that the difficulties of the proposed taxes on bonds were even greater than those connected with the existing law.

The following table exhibits the various sources of the State revenue. From this it may be observed what proportion of the revenue is derived from the different taxes levied.

A. From Financial Corporations and Associations:

1. National Banks	\$659,041
2. State Banks	98,738
3. Incorporated savings institutions without capital stock	48,767
4. Trust companies	880,069
5. Building and loan associations	13,931
6. Interest on State deposits	271,363

¹⁰⁹ Ibid., pp. 13-15.

¹¹⁰ Effect of the Proposed Revenue Bill by J. D. Weekes, 1895, p. 11.

B. From Corporations and Associations (including railroads and other transportation companies):

7. Foreign insurance companies	\$1,001,154
8. Tax on capital stock	8,166,857
9. Tax on loans	1,416,881
10. Tax on gross receipts	1,095,851
11. Tax on gross premiums	61,966
12. Bonus on charters	1,188,221

C. From or through Counties as follows:

13. Tax on personal property	3,176,403
14. Tax on writs, wills, deeds, etc.	181,732
15. Tax on collateral inheritance	1,300,834
16. Tax on loans (county)	163,707
17. Tax on loans (municipal)	108,619
18. Pamphlet laws	363
19. Notary Public commissions	36,200
20. Receipts from licenses	2,639,248

D. From other sources:

21. Tax on bankers' and brokers' gross receipts	58,383
22. Tax on sales of fertilizers	19,015
23. Fines	42,580
24. Refunded cash	5,248
25. Fees of State officers	251,738
26. Escheats	5,048
27. Tax on notarial gross receipts	4,069
28. Alleghany Valley Railroad	132,500
29. Annuities for right of way	10,000
30. Penalties	45
31. Oleomargarine licenses	38,294
32. Renovated butter licenses	225
33. Fishing licenses	2,818
34. Hunting licenses	426
35. Lands	5,792
36. Accrued interest	1,537
37. U. S. Government money refunded ..	45,239
38. Conscience money	394
39. Miscellaneous	12,922

Total receipts	\$21,030,232
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(Report of the Auditor-General of the Finances of the Commonwealth of Pennsylvania, for year 1903, pp. 1-3.)

The next table gives a number of the leading and typical railroads of the State, with the amount of taxes paid by each, under the different assessments to which they are subject. It will be observed that, in accordance with the law, where the stock of a company is owned by another company, the subordinate company is exempt from taxation on its capital stock, the taxes being charged to the company owning its stock. Again, as we have seen, where the loans or bonds of a company are held outside the State of Pennsylvania, they cannot be taxed, and, lastly, where a company is operated by another company the tax on gross receipts will be paid by the operating company. This will explain the blanks in the following table under different headings.

TAXES RECEIVED FROM STEAM RAILROADS, 1903.

Name of Corporation.	Tax on Capital Stock.	Tax on Loans.	Tax on Gross Receipts.
Alleghany Valley.....	\$ 50,000	\$ 14,670	.....
Alleghany & Western Railway.....	20,042	1,793	.....
Baltimore & Philadelphia.....	2,418	.....	\$ 1,706
Bangore & Portland.....	3,375	.....	822
Buffalo, Rochester & Pittsburg.....	24,750	1,025	9,276
Buffalo & Susquehanna.....	18,104	1,167	1,353
Central Railroad of New Jersey.....	.....	.....	10,768
Cleveland & Pittsburg.....	7,983	2,115	566
Cumberland Valley.....	14,757	826	3,632
Delaware, Lackawanna & Western.....	125,000	555	3,247
East Pennsylvania.....	12,113	3,381	.....
Almira & Williamsport.....	5,757	4,153	.....
Erie & Pittsburg.....	11,875	2,759	5,293
Erie Railway.....	5,400	.....	7,348
Fall Brook.....	17,875	.....	.....
Gettysburg & Harrisburg.....	790	2,458	921
Huntingdon & Broad Top Mountain Railroad & Coal..	16,352	4,942	2,414
Lake Shore & Michigan Southern.....	31,501	2,158	122
Lehigh Valley.....	102,837	144,766	21,735
Maryland & Pennsylvania Railroad.....	1,250	76	830
Mine Hill & Schuylkill Haven.....	27,261	.....	.....
Monongahela Connecting.....	6,224	2,477	2,204
New York Central & Hudson River.....	.....	.....	7,250
New York, Chicago & St. Louis.....	10,742	638	223
North Pennsylvania.....	51,533	51,837	.....
Northern Central.....	86,173	12,662	16,683
Pennsylvania Company.....	83,414	23,147	.....
Pennsylvania Railroad & Leased Lines.....	926,504	122,038	293,606
Pennsylvania & New York Canal & Railroad.....	10,000	28,458	.....
Philadelphia, Baltimore & Washington.....	.....	8,789	12,644
Philadelphia & Erie.....	.....	35,067	19,252
Philadelphia & Reading Railway.....	40,000	.....	125,499
Philadelphia & Reading Terminal.....	5,000	28,391	.....
Pittsburg, Cincinnati, Chicago & St. Louis.....	9,560	28,665	8,750
Pittsburg & Connellsville.....	18,351	49	20,778
Pittsburg, Fort Wayne & Chicago Railway.....	41,232	1,544	12,185
Pittsburg & Lake Erie.....	45,125	6,901	12,897
Pittsburg, McKeesport & Youghiogeny.....	25,341	2,230	17,140
Pittsburg & Western.....	8,310	1,213	8,397
Reading Company.....	585,295	135,918	.....
Shamokin, Sunbury & Lewisburg.....	10,000	5,241	.....
Union Railroad.....	19,125	228	7,052
Wheeling, Pittsburg & Baltimore.....	2,746	.....	1,504
Total of all lines.....	\$2,951,296	\$823,359	\$710,320

(Report of Auditor General for 1903, pp. 204-217).

In addition to these amounts the Bonus Tax amounted to a total of \$321,444, making the total receipts from steam railroads \$4,806,421.

The following table gives the amount derived from the different classes of corporations contributing to the State revenue:

TAXES PAID BY THE SEVERAL CLASSES OF CORPORATIONS FOR THE YEAR 1903.

National Banks	\$659,041
State Banks	93,738
Savings Institutions	48,767
Trust Companies	830,069
Interest on Deposits, Sinking Fund	196,555
Interest on Deposits, Sinking Fund	74,808
Building and Loan Associations	13,931
Brewing Companies	176,347
Brick, Clay, Slate and Stone	41,612
Bridge and Turnpike	40,280
Coal, Coke and Mining	1,113,570
Ferry Companies	825
Gas Companies	355,388
Insurance, Domestic	138,033
Insurance, Foreign	1,001,154
Land and Improvement	136,446
Light, Heat and Power	242,981
Manufacturing	793,553
Market	11,352
Oil and Mining	49,638
Railroad, Steam	4,806,421
Railways, Passenger	1,035,210
Transportation, Miscellaneous	341,632
Telegraph and Telephone	212,189
Water Companies	168,998
Miscellaneous Companies	207,825
Total	\$12,788,427

(Report of Auditor-General of Pennsylvania, for 1903, pp. 297-8.)

Taking the totals it will be found that the railroads and other transportation corporations contribute one-half of the taxes on all corporations, and between a third and a fourth of the total revenue of the State.

NEW JERSEY.

Taking the totals it will be found that the railroads and other transportation-complished the separation of state and local systems of taxation. There is no direct state tax upon the people for state purposes. Almost the only link between the state revenue, on the one hand, and the municipal revenues, on the other, is connected with the tax on railroads and canals, which is a state tax, but part of which is distributed to the municipalities. The State also collects a public school rate put pays it all over to the local districts. The canal system of New Jersey being one of its important means of transportation, and being in the hands of private corporations, several of them railroad corporations, it is treated in the same manner as railroads in the matter of taxation.

The following general outline of the New Jersey system of railroad taxation, which has been in operation since 1884, was given to the Ontario Commission in an interview by Mr. Irvine E. Maguire, Secretary of the State Board of Assessors:

"All the property of railroad corporations in this State, for purposes of taxation, is divided into two classes. First, the property used for railroad purposes or distinctly held for such use, and, secondly, the property owned by railroad corporations but not so used, which latter class of property is subject to taxation by the local tax authorities in the same manner, same value, same rates, as the property of individuals. The latter class that I speak of

consists of such property as dwelling houses acquired by companies for the use of their employees, or where they have bought large tracts of land, being forced to buy it in order to get a right of way through farms on it. Now, generally speaking, that is the general classification of property subject to local taxation only. All the property used for railroad purposes or specifically held for such use, i.e. not used for any other purpose, is subject to taxation by this board only. That property is divided, under the law, into certain classifications or sub-divisions. First the main stem of the road, which shall not exceed 100 ft. in width. The Act says that the main stem shall not exceed 100 feet but does not say it shall necessarily be in spots 100 ft. In general the main stem might be more than 100 ft. Where there is a four track road running for miles it might be 110 or 120 ft. in width. In that case all the extra width is charged in another class. Only the 100 ft. is in the first class.

"The second sub-division, known by us as 'second-class property'; is property used for railroad purposes other than the main stem, and I will explain there; to a person who is not conversant with the law it would be assumed that the second-class property was running altogether outside the main stem. That is true as far as the land is concerned, but may not be true as regards the structures. The Act defines what the main stem shall be, and says it shall consist of the roadbed with the ties and rails thereon, and the buildings used for railroad purposes. Therefore, if the railroad company should happen to have inside the limit a turntable, a freight house, a signal station, a water tank, that will all be assessed as second-class property, or property used for railroad purposes other than the main stem, even though it is on the right of way.

"The third class of property is the tangible personal property, consisting of rolling stock, floating equipment such as ferry boats, tugs, etc., tools, office furniture, materials in store or yards. That is tangible, personal property.

"And the fourth class is the franchise.

"Now I will go back to the main stem. The main stem of a railroad is valued by us as a unit, as so much wealth within the State between two given points, the termini of that road. In order to arrive at the value of that main stem, first we have the return of the railroad companies, which gives us the quantities and their estimate of the values of the component parts of the main stem. Then we have the privilege of calling on the local tax authorities of the municipalities through which this road runs, for their estimate and then we have our own engineer corps, under the charge of a chief, who examines all these new properties. The chief reports to the board his estimate of these properties and the board then use their own individual observations of the property. In valuing the land, we are governed to a great degree by the value of adjacent land through which the road runs. Of course it goes without saying that a right of way through an agricultural part would not be as valuable as through a city. But they are not altogether governed by that, and if they find that the average rate of taxation in a community is about 80 per cent. of the value, they bring it up to what we call the true value. The excavations on a road are calculated, the engineer reports to us the cuts and fills. He examines the bridges as to their material, and as to cost of reproduction; he measures up the rails and reports to the board the weight of rails, whether steel or iron and the weight per yard. He values the station buildings and reports to the board whether brick or stone or frame, and the size, and so on. After all those items are got together and produce a certain sum, the board say: "We will fix the value of that property as so much money—not so much per mile. Suppose all these fact-

ors should foot up half a million,—or it might be \$556,472; the board will probably say, for purposes of taxation we will assess the man's property at \$500,000. Upon that value a tax rate of one-half of one per cent. is levied for State use only.

"Now as to second-class property, or property used for railroad purposes other than main stem. The most of that lies in the terminal yards, and consists of very many acres of land, very many miles of side track, tanks, freight houses and all that sort of thing. They are all measured up and valued and reported on by our engineer, and a value is placed on them. That class of property is itemized, as you will find in the annual report, and it is subject to two rates of taxation, both of which are imposed by this board—the one is at the local tax rate of the municipality wherein these specific properties are located, at a rate not exceeding one per cent. I call your attention to the fact that in the printed report you will find the local tax rate given at say 1.46 and you will find that the calculation of the tax will not be at the rate of 1.46 but at the rate of one per cent. This is for the benefit of the locality and is collected by the State and paid over to these localities in the proportion which we have applied to it. Then, by the law passed subsequently, the State pays to these municipalities another half of one per cent which we had formerly retained as a State share of that class, so that under the two laws the municipalities get $1\frac{1}{2}$ per cent. of that second-class of property.

"Next, there is the tangible personal property, which I explained, consists of rolling stock, etc. We are, as to the estimate on those things, a good deal at the mercy of the railroad companies, because it would be practically impossible for us to estimate all the cars and locomotives that pass through our State. The companies are required to make sworn returns to us, and we have to give full faith and credit as to the items. We assess that property at an average price which we fix, and which bears no relation to the companies' ideas of value. The ferry boats and tug boats we are better able to identify, because they are known by name, and we tax them *per se* as items. Where there is a ferry line running between this State and, say, the State of New York, we claim one-half of the value irrespective of where they are owned and operated. This means one-half of the time in New Jersey water—some of the tugs are taxed for 7-8 of the time. This class is taxed at one-half of one per cent.

"Now this brings us to the fourth and last class, which is known as the franchise, and I will say to you that at the inception of this board this was one of the most difficult problems we had to tackle. In estimating the value of the franchise, the board adopted what is known as the Illinois rule with certain modifications, applicable to peculiar conditions existing with us that did not exist with them. They first ascertain the market value of the stock and debt of a railroad company, or as near as they can. If there is no quotable value, then they have to estimate. There are a number of our leased roads whose stock is so closely held that it never gets on the market. Having ascertained the market value of the stock and debt, and having previously ascertained the value for taxable purposes of all the real estate and personal property, one is deducted from the other, and the difference is called "franchise," on the theory that if the public is willing to pay five millions for a railroad as represented by its stock and bonds, and all we are able to find is four millions of property, there is a representation there of something which is nothing more or less than the privilege to do business, and in a case of that kind one million would be the value of the franchise. That is the Illinois rule but our board goes a little further. They say some of these stocks are subject to fictitious values, and in order to guard against the possibility of errors of judgment we make an allowance of 40 per cent. and fix a

rule that 60 per cent will be taken as the proper allowance for the franchise. For instance, some of our roads here are under a leasehold, a guaranteed lease for 999 years at 10 per cent. with a large corporation at the back of it guaranteeing that lease. Now that enhances the value of that stock; whether the company makes 10 per cent or not. In order to make the thing uniform they allow 40 per cent. and call the 60 per cent. the value of the franchise. That tax is for State purposes only, at the rate of one-half of one per cent.

"So then, there are four classes of property, of which the main stem, the tangible personal and the franchise each pay one-half of one per cent. for State uses, and the second-class property pays $1\frac{1}{2}$ per cent. collected by the State and paid over to the municipalities. Thus the municipalities get their return only on the second-class property.

"Now the result for the year 1903 showed an aggregate valuation. (See page 754, fifth column) of \$227,195,115.00, on which there was a straight tax for State use of \$1,135,975.60 and for the use of tax districts of \$428,334.01 or a total tax of \$1,564,309.61 after which the State out of its apparent tax of \$1,135,975.60 paid over to the municipalities the one-half of one per cent. on second-class property, amounting to \$214,180, so that the taxing districts, as a matter of fact, received \$642,514 and the State received the \$1,135,975 less \$214,180, amounting to \$921,795. This is the net tax which the State receives from the railroads."¹¹¹

Such is Mr. Maguire's statement of the essential features of the New Jersey system. Some further points, however, bearing on the general question of railroad taxation were brought out. The earning power of the railroads in New Jersey is considered to be reflected in the selling value of their stocks. But that this is not always the case, where other factors intervene to inflate or depress the normal rates of certain stocks, the New Jersey Board recognises. Mr. Maguire confesses that in such cases "Our board has to exercise a sort of judicial function." In the end this has the usual effect of preventing either the railroads or the public from knowing just how the assessment of a railroad is made up. Thus Mr. Maguire explains: "In our assessment of railways we do not tell the railroad company what the franchise is. The first item of our bill covers the main stem and franchise. As a matter of fact we put the two together. Neither do we in our bill to railroad companies give specifically the values of the different items of their tangible personal property. We have that as a matter of record in this office—so many locomotives at an average of so much, so many passenger cars, so many ferry-boats, etc., etc.—but we merely say to them "we value your tangible personal property at so much." There are two reasons for this: First, we did not want to come into conflict with the Interstate Commerce Law. Take a train of cars starting from Jersey City and running through to Philadelphia or farther. The companies claim that that train of cars, even though it may stop at Trenton and let off passengers, is a train engaged entirely in Interstate Commerce business, and if it is a train belonging to a foreign corporation it is taxable only at the home of that corporation. We don't argue about it. We simply get a percentage out of that train, and don't tell them how. Then they have to show that we are wrong. The other reason is this: that if we said to a railroad company over our signatures 'Here is the ferry-boat "St. Louis," worth in our judgment \$180,000; here is the ferry-boat "something else" that we think is worth \$200,000; where we undervalued they would never raise a question, where we overvalued they would make an attack on that specific item and convince us that we were wrong. So we simply don't give them the specific values."¹¹²

¹¹¹ Ont. Com. Interviews.

¹¹² Ont. Com. Interviews.

Mr. Maguire adds other concrete illustrations to show that it is often impossible to locate any franchise value even when the property is known to be worth more than its physical value. In such cases the whole valuation is put in a lump sum under main stem and franchise. The difficulties met with and the manner of overcoming them by adopting a "nominal franchise" shows how impossible it is to operate the system, as a system. Speaking of the difficulty of getting at the franchise value in the case of smaller roads under the control of a larger one, Mr. Maguire says: "Most of these little roads have a nominal franchise. In 1884 the first year of this board, they were met with this condition in the case of the Erie Combine where there was a minus quantity. Fortunately there was one lawyer, a judge, on the board, and a good one. But they solemnly resolved, while they were admirers of the Illinois rule, that where they could not work the Illinois rule satisfactorily they would take a certain capitalization of the gross earnings and call that the value. The judge on the board said they could not have two rules, they could not say that the franchise of this road was based on the Illinois rule and that of another on gross earnings, because the court would not stand for it. However, they thought they would try it, thinking that otherwise they would not be able to get any franchise. The judge was consistent in the matter, and when it came to the time for making the assessment he declined to sign the particular rolls, on which the franchises were based on gross receipts, and, sure enough, the court took a club and knocked the legs from under it. Then they took up and criticized the Illinois rule. The Chief Justice of the State sat on the case and said he could not see any objection at all to the Illinois rule; but as to assessment on gross earnings he could not permit the operation of two rules, and where the board could not arrive at a franchise under the Illinois rule they should make the franchise a nominal one. Then the question came up—what is a nominal franchise? The board might adopt a rule that in all cases a nominal franchise should be \$20,000 and of course would have left themselves open to very severe criticism. What we did was to fix a nominal value of \$1,000 on which the tax would be \$5."¹¹³

As usual the railroads of New Jersey have the right of appeal from the assessments of the board. "The railways have the right of appeal first to this board for a review and by argument of counsel, testimony of experts, etc., attempt to convince the board that they have erred, and, failing to get such relief as they think they are entitled to, they have the right to carry the case before the Supreme Court of the State of New Jersey, or to the Court of Certiorari, the Court of Errors, etc. The appeal could be carried through certain courts, finally to the Supreme Court of the United States on questions of law, but in the case of a question of the board's judgment, only to the Supreme Court of New Jersey."¹¹⁴

As to how the people of New Jersey appear to be satisfied with their system Mr. Maguire made the following frank statement: "I cannot say everybody is satisfied. The State is very well satisfied, because with the heavy taxes we get from this class of property—this State being called the Home of Trusts—we are getting along very comfortably. As to the Public there is now a good deal of agitation—for instance there is considerable agitation in Hudson County, the county bordering on Hudson River. They are not attacking the system, but they are attacking the rate of taxation. They are raising the very popular cry of 'equal taxation,' and here the incongruity of the thing comes in. They do not mean equal taxation at all but they do mean a larger corporate tax. They want the railroads to

¹¹³ Ont. Com. Interviews.¹¹⁴ Ont. Com. Interviews.

pay more, and that is likely to be a great war cry in the ensuing election. It is not the system they complain of, but they say it is manifestly unfair for people in Jersey City to pay \$2.80 per hundred when the railroad company on one class of property pays only 50 cents and on the very highest merely \$1.50 per hundred of value. The counter argument by the railroad companies is this: that if the local assessing board of Jersey City would honestly assess every dollar's worth of property at its full value upon real and personal property, and then make up the tax budget, it would be found that the rail-ways were paying a higher rate." ¹¹⁵

As to the railroads they are not altogether satisfied but do not agitate for a change, as they are afraid of faring worse.

The State Board of Assessors is a body whose sole duty it is to prescribe and obtain returns from the various corporations, check these, make valuations, and certify their assessment to the State Auditor, who collects the taxes. This board has nothing to do with local assessments or their equalization. That duty is discharged by the State Board of Taxation.

As to other transportation corporations Mr. Maguire has this to say: "All public corporations using public streets and highways are subject to taxation by the various municipalities where their property is situated, the same as property of other people and at the same rate. They are also subject to a franchise tax on public utilities, by this board, at the rate of 2 per cent. on their gross receipts, for the year preceding. The revenue is apportioned by this board among the municipalities through which the lines of these companies respectively run, in the ratio of assessed value of the property occupying the streets and highways, and the franchise tax is predicated on the length of line on the streets and highways. That is, if a certain company had one-quarter of its line on public streets and three-quarters on private right of way, the basis would be on one-quarter of its receipts."

Telephone, telegraph, express and parlor and sleeping-car companies are all taxed on gross receipts from business done within the State, the rate being 2 per cent.

The following table gives the mileage, the valuation and State and local taxes paid by the different railroad systems of New Jersey. These few systems comprise 117 railroads making separate returns, with a total mileage of 2,494, of which 173 miles are represented by canals owned by these corporations.

Name of System.	Miles in New Jersey.	Aggregate Assessed Valuation.	T A X	
			For State Uses.	For Local Districts.
Pennsylvania Railroad.....	811	\$66,469,488	\$332,347	\$109,409
Central Railroad of New Jersey	437	48,933,597	244,667	84,000
Philadelphia & Reading.....	229	9,717,523	48,587	6,797
Erie Railroad.....	150	19,150,343	95,751	60,571
Delaware, Lackawanna & Western.....	207	33,910,006	194,550	76,296
New York, Susquehanna & Western.....	126	7,313,770	36,568	8,033
Lehigh Valley Railroad.....	227	22,562,818	112,814	44,425
Railroads not Classified.....	305	14,137,570	70,687	38,794
Total.....	2494	\$227,195,115	\$1,135,975	\$428,334

Annual Report of State Board of Assessors for 1903, p. 754.

¹¹⁵ Ont. Com. Interviews.

Of the other transportation companies taxed by the State on their gross receipts, we have the following returns:

	Gross Receipts.	Tax.
Parlor, Palace or Sleeping Car Companies	\$ 107,057	\$ 2,141
Express Companies	61,877	1,237
Street Railway Companies	8,184,706	163,694
Telegraph and Telephone Companies	1,616,840	32,336

But the chief source of New Jersey's State income is derived from a vast number of corporations, operating throughout the United States, which have come to New Jersey to obtain charters of incorporation and which are taxed on their capital stock. There are 9,425 separate companies, with an aggregate capital stock of \$8,641,229,854, on which is levied an annual tax of \$3,147,680. The tax is a graduated one, being one-tenth of one per cent. on capital stock up to three millions. Between three and five millions the rate is one-twentieth of one per cent., and \$50 on every million in excess of five millions.

VERMONT.

The Vermont system of taxation for transportation companies is interesting chiefly from the fact that it gives the railroads and similar corporations the option of being taxed on an ad valorem basis or on gross earnings. In almost all cases the companies have elected to be taxed on their gross earnings.

In November, 1900, the State Commissioner of Taxes was requested to make, during the next two years, an investigation of the system of taxing corporations in Vermont, and to present such recommendations as seemed to him advisable. The commissioner made his report in October, 1902. He deals, in the first place, with the extent to which the real and personal property of the different local units is undervalued. In this we have a striking instance, in an Eastern State, of the competition among municipalities to reduce their valuations with a view to escaping the proportionate burden of state taxes. As already noted, this is a familiar device in the Western States, wherever a strict and thorough going system of equalization is not in force.

"While the law requires a true, full and perfect statement in the inventory of the taxpayer's entire tax of the personal property, and that all real and personal estate should be set in the grand list at its true cash value, it is a well known fact that the grand list in the State does not represent the true cash value of either the real or personal property. It is no doubt entirely safe to assume that the value of property in any town or city heretofore shown is only a part of the true valuation for the purpose of taxation.

"The law does not recognize this condition of affairs, but the listers as a rule are practical men, who will not willingly make the property in their respective towns pay unequal share of the State and County expenses. Feeling as they do, that every other board of listers in the State is of their mind upon this subject, and knowing that there is no method of equalization, is it strange that property is set in the grand list below its true value?"¹¹⁶

The Commissioner, therefore, recommends the establishment of a State Board of Equalization to determine the valuation for State and County taxation, so that each town should bear its just share of the State and County taxes.

¹¹⁶ Special Report relating to Taxation of Corporations and Individuals by the Commissioner of State Taxes, 1902, p. 46.

The system of railroad taxation in the State is thus summarized in the report of the Commissioner:

"The system employed in this State for taxing railroads requires the assessment at a given rate upon the appraised value of the entire property of this class of corporations including the corporate franchise, giving to the company operating the railroad the option of paying in lieu thereof a given per cent. of its gross earnings.

"The Vermont Statutes on this subject are as follows:

"The Commissioner shall appraise railroad property acquired, constructed, or used for railroad business or purposes, including the corporate franchise, at its fair and just value. Such appraisal shall be taken to be the true value of such railroad, its rights, corporate franchise, and property in this State, for the purpose of taxation, and shall be made as soon as possible after returns are received, and not later than the first day of November annually.

"If the line of a railroad extends beyond the limits of this State, its whole valuation, ascertained as aforesaid, shall be divided by the number of miles of its entire main line, and the amount thus obtained shall be taken to be the value of such railroad per mile, which sum, multiplied by the number of miles in this State, shall be taken to be the true value of such railroad, its rights, corporate franchise, and property in this State, for the purpose of taxation.

"A tax of seven-tenths of one per cent. is hereby annually assessed upon the appraisal obtained as provided in the two preceding sections, against each corporation, or person so operating a railroad in this State on the thirtieth day of June preceding such appraisal.....

"A corporation owning or person operating a railroad within this State may, annually, pay to the State in lieu of the tax assessed in this chapter, two and one-half per cent. on its entire gross earnings, if such railroad is situated wholly within this State, if situated partly within and partly without this State; then such two and one-half per cent. on gross earnings shall be upon such proportion of the entire gross earnings of such railroad, as the mileage of trains run in this State bears to the mileage of all trains run on the entire main line of such road for each six months period.

"The corporation or person accepting the provisions of the preceding section shall make returns of the gross earnings of said railroad as provided for making returns in this chapter, and within thirty days thereafter, forward to the State Treasurer the amount of such two and one-half per cent. for the period covered by said returns."¹¹⁷

All but two roads have elected to pay on their gross earnings. These were the Fitchburg Railroad which simply ran across a corner of the State, and the other a narrow gauge branch line of the Fitchburg.

The Tax Commissioner has the following observations to make upon the operation of the system in Vermont: "Compared with the taxes required upon the appraisal, the taxes heretofore paid by railroads upon their gross earnings have been somewhat less in amount. In some instances the tax upon the gross earnings closely approaches the tax upon their appraisal; in others it is much less.

"There can be no question, as between railroad companies, but that the earning power of a road in full operation, is the fairest basis of taxation. For it is the earning capacity which makes one farm worth more than another of equal size.....One element of the earning capacity of any property is its physical condition; another, its location.

¹¹⁷ Ibid. pp. 86-87.

"These are simple and commonplace propositions, applicable alike to farm, manufacturing, commercial, and railroad properties. Like most abstract propositions, their application to small matters is much more satisfactory than to matters involving millions of dollars. The difficulty arises in failing to consider all the important elements which in a small matter would make little or no appreciable difference. It is the application of these simple and commonplace propositions to the great amount of business and property of railroads that makes it difficult to get a just and fair appraisal of their property.

"It is doubtless unnecessary to even suggest that the valuation of railroads (in this State) and which has stood practically unchanged since 1892, is probably not the true valuation of all such roads. It would be impossible to demonstrate from any data at hand, how the appraisal of railroad property in the State compares with property set in the grand list. There is no class of property more difficult to value for the purposes of taxation than that of railroads. Men of prominence in railroad matters, as well as boards of appraisers and courts, differ touching the method of valuing railroad property. Because of such difficulty in establishing the true valuation of railroads the tax based on gross earnings has met with popular favour.

"The appraisal of railroads covers all property, acquired, constructed or used for railroad business or purposes including the corporate franchise; and allows no deductions therefrom, either for debts owing or by exempting certain classes of property.

"If a change is to be made in the system or rate of taxation of steam railroads, I would call attention to the fact that in some of our sister states the tax upon gross earnings is graduated according to the gross earnings per mile, increasing the rate of taxation with the increase of earning above a given amount. In this way all railroads pay a certain fixed rate, while the more prosperous ones pay an additional rate proportioned to the additional earnings."¹¹⁸

Other transportation companies are treated as follows:

Street Railroads: "These roads are subject to the same taxation laws as steam roads. Being built for the most part in highways and streets, the cost of constructing the road bed is considerably less than that of the average steam railroad. The corporate franchise is an important factor in establishing the valuation of street railroads, and should materially enhance their valuation as this class of roads becomes more firmly established. It is quite apparent that the taxes from street railroads will increase in volume as the earning power increases, because upon that, depends to a great extent the valuation for the purposes of taxation. In the past, a part of these companies have paid upon the gross earnings, but a much larger per cent. than of steam roads have paid at the rate of \$7 per one thousand, upon the appraisal.

Express Companies: "Express companies, like insurance companies organized under the laws of other states and countries, have but little tangible or real property in this State, so that the tax paid by these corporations must be in the nature of a franchise tax rather than a property tax. The Vermont statutes upon this subject are as follows:

"A corporation or person, doing express business in this State, shall pay a tax to the State, which is hereby assessed at the rate of four per cent, annually, on the gross receipts of their business done wholly within this State. Such tax shall be paid annually on or before the fifteenth day of September

¹¹⁸ Ibid. pp. 88-91.

11 R.T.C.

and shall be based upon the business for the year ending with the last day of June next preceding."

"In order to keep within constitutional bonds the rate required of this class of corporations should be assessed upon the gross receipts or earnings from business done wholly within the State, our Supreme Court having decided that a law taxing gross receipts derived from Interstate business would be unconstitutional. Owing to the fact that express companies have but little real estate or tangible property in Vermont, a property tax could not be assessed against them, giving them an option to pay a given per cent upon the gross receipts on all business done in Vermont, as in the case of taxing railroad companies.

Sleeping and Palace Cars: "What has heretofore been said touching the taxation of express companies, applies to the tax upon this class of business. The taxable gross receipts are only those received from business done wholly within this State. The Vermont statute imposing a tax thereon is as follows:

"A corporation or person owning or operating sleeping palace or other cars for which extra compensation is charged for riding therein, over any of the railroads in this State, shall make returns to the Commissioner of the entire gross earnings of such cars, received from business done wholly within this State, including all sums received for the use of cars. An annual tax of five per cent is hereby assessed on such gross earnings of such corporation or person."

Steamboat and Transportation Companies: "The laws taxing this class of common carriers are similar to those pertaining to railroads and are as follows:

"A steamboat, car, or transportation company, incorporated under the laws of this State, shall pay an annual tax to this State on its property and corporate franchise. Such company shall make returns to the Commissioner of State Taxes, as required by this chapter, who shall make an appraisal of the value of its property, and in so doing shall take into consideration its business and corporate franchise.

"A tax of seven-tenths of one per cent. is hereby assessed upon such appraisal and shall be paid to the State Treasurer, as provided for the payment of taxes by railroad companies.

"The corporation specified in the second preceding section may annually pay to the State in lieu of such tax, two per cent. on their entire gross earnings; and shall make such election, returns and payment as are required to be made by railroad companies."

Telegraph Companies: "The law touching telegraph companies is as follows:

"A corporation, person or company owning or operating a telegraph line within this State, shall pay an annual tax to the State upon the property or corporate franchise of such corporation or person, which is hereby assessed at the rate of sixty cents per mile of poles and one line of wire, and forty cents per mile for each additional wire owned, maintained or operated within this State. Such corporation or person may, in lieu of the tax assessed, pay three per cent. of the entire gross earnings of business done wholly within the State."

This section should, in the opinion of the commissioner, be amended so as to read as follows:—

"Such corporation or person may in lieu of the tax assessed in the preceding section, pay to the State a sum equal to three per cent. of the entire gross earnings of such corporation or person collected within the State, on account of telegraphic messages or communications sent or received herein.

"A law of this character would not be unconstitutional and would, at least to some extent, remedy the deficiencies in the present law." The deficiencies referred to were due to the fact that most of the business of the telegraph companies was of an interstate character and could not properly be taxed under the existing law.

Telephone Companies: "In 1894 the present law governing the taxation of corporations and persons doing telephone business was incorporated into the Vermont Statutes and is as follows:

"A corporation or person doing telephone business in this State shall pay a tax to the State, which is hereby assessed at three per cent. annually on the entire gross earnings of business done wholly within this State, including sums received for rental of instruments."

"Telephone companies like telegraph companies should be assessed a given sum for each line of poles and one wire within this State, and a further sum for each additional wire, graduating the price per mile according to the kind of lines used. An option should be given this class of taxpayers to pay a given per cent. upon the entire gross receipts collected in this State in lieu of the mileage tax, provided such gross receipts equal or exceed a certain sum, for instance five hundred dollars."

Annual License Tax: "This is a tax required by our statute of every corporation having capital stock or deposit, organized under the laws of this State.....This tax is also required of every corporation organized under the laws of any other State or government, while doing business in this State. Our statute assessing such tax is as follows:

"Every corporation organized and existing under the laws of any State or government other than the State of Vermont and doing business in this State, and every corporation organized under the laws of this State, and having capital stock or deposit of fifty thousand dollars or less, shall be assessed an annual license tax of ten dollars; and for each fifty thousand dollars or fractional part thereof of capital stock or deposit in excess of fifty thousand dollars, five dollars. But no tax shall exceed fifty dollars."

The various sources of the revenue in the State of Vermont with the amounts derived from each are as follows:

Source.	1902.
Total direct taxes on real and personal property (The Grand List)	\$2,893,466
Amount of above paid into State Treasury	268,522
Taxes paid by the corporations	478,244
Collateral inheritance taxes	55,066

The following table in addition to the mileage of the different railroad systems of Vermont gives the amount of the semi-annual tax which would be levied upon the general property appraisal of the railroads, and the alternative semi-annual tax upon the gross earnings. As shown in the table, and

for obvious reasons, all but two of the companies elect to pay on the gross earnings system.

	Mileage.	Semi-annual Tax on Appraisal.	Semi-annual Tax on Gross Earnings.	
			Dec.	June
Atlantic & St. Lawrence.....	30.56	\$ 3,206	\$ 2,595	\$ 2,754
Barre.....	9.26	1,050	774	869
Bennington & Rutland.....	58.91	5,250	Pays on appraisal	
Central Vermont.....	296.6	28,751	27,002	23,599
Clarendon & Pittsford.....	11.78	875	451	735
Conn & Passumpsic Rivers.....	110.81	16,625	11,424	10,140
Coos Valley.....	12.29	.....	383	360
Delaware & Hudson.....	36.65	2,800	1,758	1,461
Fitchburg.....	12.69	910	Pays on appraisal	
Montpelier & Wells River.....	42	2,625	2,125	1,913
Montreal & Atlantic.....	21.70	2,205	1,210	1,140
Rutland.....	237.55	21,998	18,834	16,082
St. John & Lake Champlain.....	131.5	5,250	4,001	3,576
Vermont Valley.....	24	4,375	3,526	2,936
Woodstock Railroad Co.....	13.88	700	556	464

Of these the Atlantic and St. Lawrence is operated by the Grand Trunk, and the Montreal and Atlantic is operated by the Canadian Pacific.

NEW HAMPSHIRE.

The New Hampshire system of railroad taxation is simply that of the general property tax, with a state organization for the assessment, collection and distribution of the taxes levied upon the property of the corporations, specifically used for railroad purposes, throughout the State. That portion of the property of a railroad company which is not used specifically for railroad purposes is taxed by the municipality in which it is situated, it being provided by law that, "the real estate of railroad, telegraph and telephone corporations and companies not used in their ordinary business shall be appraised and taxed by the authorities of the town in which it is situated."

A State Board of Equalization assesses the railroads upon the actual value of the road, the rolling stock, and equipment, as it was on April 1st of each year. In arriving at its valuation of the railroad property, the Board of Equalization may require the railroads to furnish such information as may be specified by it in the discharge of its duty. In default of furnishing such information, the company may be taxed two per cent. on the par value of its authorized stock and bonds. But, when ordinary conditions are complied with, the stock of the railroads is free from taxation.

The rate of taxation on railroad assessments "must be as near as may be in proportion to the taxation of other property, in all the towns and cities of the State."

"The railroad tax is paid by the corporations to the State Treasurer, and divided as follows : one entire fourth part to towns through which the roads pass, for right of way and buildings, proportioned to expenditure for same." As a basis for the determination of the proportion of this one-fourth of the railroad tax which should go to each town, "the directors of each railroad corporation shall, on the first day of July in the year 1892, and in every

fifth year thereafter, make a return under oath, to the State Treasurer, showing the share of the capital of the corporation expended in each town for buildings and right of way; and the treasurer shall make the apportionment, based upon such expenditures, from such returns." Out of the other three-fourths of the taxes there is paid to the several municipalities where any stock of the railroads is owned, such proportion as the number of shares owned in that municipality bears to the whole number of shares of the corporation. The remainder of the three-fourths of the taxes is retained by the State, and therefore corresponds to the proportion of stock in the railroads which is not held in the State.

In order that the Board of Equalization may have the data upon which to distribute taxes according to the stock held, on the one hand each railroad company is required to furnish a list of the names and residences of the stock holders within the State, and, on the other, each municipality is required to furnish the State Treasurer with a statement of the number of shares in each railroad corporation within it, giving the names of the owners and the number of shares held by each. Where there is a discrepancy in the returns, as between the railroad company and the municipal assessors, the State Treasurer shall decide the matter.

There are no special regulations for the taxation of sleeping car and other transportation companies.

The telegraph and telephone companies are assessed and taxed on their general property, but the whole amount of the tax on these corporations is retained by the State. The taxes collected in 1904 were as follows: telephones, \$9,831; telegraphs, \$2,074.

There is a Railroad Commission in the State, the expenses of which are met by a tax upon the gross receipts of the railroads. In 1904 this tax amounted to \$7,198, being at the rate of one mill on the dollar of the gross receipts.

The rate of taxation levied on the railroad, telegraph and telephone companies in 1904 was 1.7 per cent.

The following table gives the local and State assessment of the different railroads of the State, and the amount of taxes levied by the Board of Equalization:

Railroad.	Local Assessment.	State Assessment.	State Tax.
Boston & Lowell	\$ 9,500	\$ 50,500	\$ 858
Boston & Maine	160,000	3,965,000	67,405
Concord & Claremont	4,000	496,000	8,432
Concord & Montreal	131,000	7,419,000	126,123
Concord & Portsmouth		600,000	10,200
Connecticut River	15,000	310,000	5,270
Fitchburg	34,000	1,601,000	27,217
Grand Trunk	11,500	348,500	5,924
Manchester & Lawrence	3,300	1,496,700	25,448
Mount Washington	25,000	100,000	1,700
Nashua, Acton & Boston	2,000	18,000	306
Nashua & Lowell	27,600	372,400	6,330
New Boston		25,000	425
Northern	11,300	2,358,700	40,097
Pemigewasset Valley		100,000	2,720

VALUATION AND TAXATION TABLE—Continued.

Railroad.	Local Assessment.	State Assessment.	State Tax.
Peterborough	700	49,300	838
Peterborough & Hillsborough		50,000	850
Portland & Ogdensburg	5,400	294,600	5,008
Sullivan County		750,000	12,750
Suncook Valley	4,500	135,500	2,303
Upper Coos	500	79,500	1,351
Wilton	2,100	297,900	5,064
Worcester, Nashua & Rochester	13,900	1,186,100	20,163
Laconia Street Railway	10,000	25,000	425
Manchester Street Railway		330,000	5,610
Nashua Street Railway	4,500	115,500	1,963
Dover, Somersworth & Rochester Street Railway	15,000	80,000	1,360
Total	\$490,800	\$22,714,200	\$336,141

Valuation and Taxation of State of New Hampshire for year 1904, pp. 6, 7.

GREAT BRITAIN.

The British system of taxation is, as might naturally be expected, a striking example of the stereotyping influence of historic conditions. Except for the comparatively small railway passenger tax levied by the Imperial Government, and not taking account of the income tax on railroad dividends, the railroads of Britain are taxed entirely by local bodies.

As all local rates were originally levied on the visible wealth of the neighbourhood, chiefly reality, and as the landlord and tenant system so largely predominated throughout the country, the system of local taxation grew up upon the basis of the value of tenant holdings, with due allowances for necessary repairs, capital outlay, etc. When this system was established, there was as yet no thought of corporate property in the shape of railways and other transportation and transmission companies extending through scores of parishes, or local unions, and having no connection with the landlord and tenant system. As these properties developed, however, they were, by one device or another, brought under the system already established. This system, through its numerous and more or less artificial adjustments to meet new conditions, had become so complex that it seemed impossible to amend it without rendering confusion worse confounded. The consequence was that, as the railroads expanded into great and wealthy corporations, there grew up a system of valuation for local taxation based entirely on legal fictions, some of them of a rather fantastic character.

In its present shape the railroad tax is in reality a tax upon gross earnings less certain deductions supposed to reduce it to a basis of net income, though it is manifest that this too is a fiction, for, as proved by several writers, the residue accepted as a basis for taxation is not in any normal sense to be taken as net earnings. But, in order to make it square with the law on the subject, the earnings are, as it were, put into a medieval costume and made to wear the mask of a tenant's profits. Thus the fragment of a great railroad system which crosses a rural parish is valued on the basis of what a hypothetical tenant would give for it, if renting it. This

fiction applies to other forms of modern economic properties which extend beyond the limits of a single taxing district.

Some idea of how the system looks to those who are most perfectly familiar with it may be gathered from the following evidence on the subject, taken from the reports of the Royal Commission on Local Taxation. The evidence is that of Mr. J. F. Rotton, Q.C., for fourteen years the legal advisor of the Local Government Board.

(Chairman) "There is one point I passed over rather lightly, I understand the basis of English valuation is what a hypothetical tenant would give for a particular subject? That is so."

"How are railways valued? Theoretically, they are valued in the same way. I should not like, at the present meeting of the Commission, to attempt to go into the question of how, that is to say, what the arithmetical process is, which is, of course, an exceedingly intricate one.

"Now we will take a country parish, twenty miles from London, through which there is half a mile of railway, how is the overseer of that parish to obtain any data at all as to what any hypothetical tenant would give for that particular half mile of railway? It is no doubt exceedingly difficult for the overseer of a particular parish to ascertain what a railway should be charged at, and of course the one mile or half mile of railway is not, for the purposes of ascertaining its value, considered alone, but it is considered as part of a system.

"Do you know as a fact what the overseer of a country parish would do under those circumstances? I suppose that the original ratings of railways must always have been settled by valuers. The system is an exceedingly elaborate one, and it has to take into consideration the earnings of the railway as a whole, and the proportion of those earnings which is attributable to each of the particular miles which is in the parish. Therefore, I take it that the original valuation of the railways must always have been settled by some valuer called in for the purpose.

"Does the valuer have regard to the question of whether a particular mile of railway is a single line or a double line, or quadruple? Yes, he does, and to how much traffic goes over it, whether the whole traffic of the railway goes over it, or only a small portion. Take for instance a mile of railway between, we will say, Harrow and Bletchley, the value of that mile would be very different from the value of a mile on some branch where there are only two or three trains a day.

"But it really amounts to guess work? I should not like to say that. It is not a matter, of course, with which I am personally familiar. They arrive at a result which I daresay would not satisfy an exact logical inquiry in every particular, but it is a result in which both parties acquiesce.

"Is there any one mile of railway in the kingdom as to which some different conditions could not be shown as regards any other mile? I daresay the system is an imperfect one, but I imagine that probably any system which attempts to rate so great an undertaking as a railway, an undertaking which is in so many parishes, and to divide that ratable value according to any principle whatever, between all those parishes, would find the problem one of such intricacy that it could never be satisfactorily solved in a theoretical sense, although it is practically, solved.

"As I gather it from the tenor of your evidence, you regard the system of valuation in England as one which was suitable to the country parishes in former days but which has not kept pace with the requirements of modern valuation? I think I may admit that."¹¹⁹

The Royal Commission on Local Taxation was appointed in 1896 and, after issuing many volumes of evidence and special memoranda, made its final report in 1901. The subject of railroad taxation, among others, is very fully dealt with and contains much enlightening evidence. It is interesting to find that, as in the case of various American States, and particularly some of the older eastern ones, a system once adopted and adjusted, however imperfectly, to a great variety of other interests, is exceedingly difficult to satisfactorily improve, without a radical alteration of the whole system. But such a change must be attended with many and far reaching inconveniences before the newer system is adjusted to the varied and complex economic interests of modern life.

There are very considerable differences, both as to the method of valuation and the principle of distribution, between England, Scotland and Ireland, in dealing with railway taxation. The leading features, however, of the whole British system, stated as far as possible in the language of the Royal Commission, may be given as follows:

"In the absence of special statutory provisions respecting the valuation of railways, an attempt has to be made to value them in accordance with the Parochial Assessment Act, 1836, i. e., upon an estimate of the "net annual value" of each part within a parish.

"The difficulty of this task is two-fold. For, in the first place, railways are never let on the terms contemplated by the Act, they are very seldom the subject of any contract or transaction at all of the nature of letting (or even of sale); and there is no other property resembling railways in such a way that it could be used as a comparative standard for estimating their value. This general difficulty would exist in the case of a railway entirely comprised in one parish, but, in the second place, the problem is greatly complicated by the fact that a railway is seldom or never entirely comprised in one parish.

"There is no general rule for meeting these difficulties. But the usual practice is to meet the former difficulty (i. e., that of valuing a peculiar and practically unlettable property by the adoption of what is known as the "profits" principle. This principle is that a tenant would give as rent a sum equal to the receipts from the property *less* the expenses of earning them, and *less* the ordinary profit which a tenant would expect. It may be observed that valuations on this principle include the value (if any) which may be attributed to the more or less complete monopoly conferred on the railway by natural conditions and Parliamentary enactments, and in this respect, among others, a valuation starting from profits would differ from one which was based on the "contractor's rent" principle, i. e., mainly on capital outlay.

"The further problem of estimating what a tenant would pay for the portion of a railway within any given parish appears still more baffling. For what rent would a tenant give for a mile of a trunk line if he were excluded from making any use of the remainder of the system? But the courts have determined that, although it is the value of the particular portion within

¹¹⁹ Royal Commission on Local Taxation; Minutes of Evidence, Vol. I., pp. 12-13.

the parish which is to be ascertained, it is proper to take into account the fact of its connection with the portion outside the parish. On the other hand, the value of any portion of the undertaking outside the parish must be excluded.

"Stations, as will be seen later, are valued and rated separately. The precise problem, therefore, is to ascertain the net annual value of a Parochial section of the "running line" of a railway. For this purpose the following formula has been given :—Take the gross receipts of the line in the parish, deduct,

"I. *Expenses of Earning*.—The deductions under this head include first,

II. The occupiers' share, or the amount of profit due on the capital employed, i. e., that part of the net receipts which the supposed occupier would retain as interest on capital and trade profits;

"III. The statutory deductions allowed by the Parochial Assessments Act, and then the net annual value remains.

"I. *Expenses of Earning*.—The deductions under this head include first, the expenses connected with locomotives, carriages, and waggons, the traffic expenses, the general, miscellaneous, and law charges, and the Government duty.

"The total expenses in connection with the locomotives, carriages and waggons are apportioned between the various parishes according to train mileage, whilst the remainder of the deductions (except the Government Duty and tenants rates and taxes) are charged against each parish in proportion to the traffic receipts therein. Government duty is apportioned according to the receipts from the passenger traffic chargeable with the Duty.

"A further deduction is also made in respect of expenses which are reasonably necessary for carrying on the concern, but against which there are no receipts to be put. These consist of "stations, offices, stores, and buildings, and repairing works and premises throughout the railway necessarily used and occupied for the purposes of and in connection with it, and with the conduct of the traffic upon it." All of these subjects are separately rated, and the deduction in respect of them should be equivalent to the actual value at which they ought to be assessed. In actual practice, however, a fixed percentage of the gross receipts in each parish is often deducted, the percentage varying from 5 to 7 or $7\frac{1}{2}$ per cent.

"II. *Occupier's Share*.—It is assumed that the tenant of a railway would require capital for outlay for the following purposes :—

"(1) Working plant (rolling stock, machines, tools, horses, furniture).

"(2) Stores, duplicate of plant.

"(3) Floating capital.

"The amount of capital invested in working plant and stores is estimated upon the basis of what it would fetch in the market at the time of valuation, and in order to arrive at this it is customary to take the cost to the company depreciated by a percentage which has been variously determined by the Courts at $12\frac{1}{2}$ to 20 per cent.

"The amount which is allowed to the tenant in respect of his capital varies, but the following percentages have been sanctioned :—

"(1) On capital invested in working plant, $17\frac{1}{2}$ to 20 per cent, made up as follows :—

- (a) 5 per cent. for interest on capital.
- (b) 10 per cent. for trade profits.
- (c) $2\frac{1}{2}$ per cent. to 5 per cent. for risks and casualties.

“(2) On capital invested in stores, 10 per cent.

“(3) On floating capital, 5 per cent.

“III. *Statutory Deductions.*—The sum now arrived at is the gross value of the line.

“The further deduction of the average annual cost of repairs, insurance, etc., leaves the net rateable value.

“The cost of maintaining the permanent way appears to be a deduction, under this head, though it is sometimes regarded as part of the working expenses.

“Stations are rated separately from the rest of the undertaking. They are, roughly speaking, assessed on site and structural value, i. e., a percentage upon the value of the land and the cost of the buildings. What should be included in the term “Station” is a matter upon which some controversy may arise. Amongst other points, the question of the occupation of parts of the station by third parties, such as is the case of bookstalls, refreshment rooms, etc., has to be considered. If such parties have not exclusive occupation so as to render them liable to be directly rated, the rent received by the railway company is taken into account in the valuation of the station. Likewise, the enhancement in value by the letting of spaces for advertisements is taken into consideration, and also the presence of machinery.

“According to the theory of Rating Law, the “Parochial Earnings System,” that is, the system based on the net profits earned in the parish, is more correct than any other, but the difficulties and inconsistencies arising in practice operate against its equitable working. These were pointed out by Lord Campbell, C.J., in a case heard as long ago as 1851, in the following terms:—“The rule laid down by the Parochial Assessment Act is easily applicable to all the property which the Legislature had in contemplation in laying it down. But it is wholly inapplicable to a railway extending many miles, through many parishes, with a trunk line and branches, the traffic upon its different sections bearing no certain proportion to the earnings upon them.

“In 1867 the Royal Commission on Railways recommended: ‘We would suggest that in order to meet inequalities in the local taxation of railways, some means should be devised by which some public authority, such as the Poor Law Board, should make an assessment for rating the whole railway, and then divide the amount according to an equitable principle between the several unions or parishes.’

“A valuation of each railway, as a whole, would abolish many of the difficulties and absurdities of the parochial system. At present an enormous amount of repetition must take place in the examination of the companies’ books by the various authorities (the Midland Railway passes through 900 parishes); and not only would this be avoided, but the valuation would be everywhere carried out on similar lines. The Valuation Authorities cannot be expected to be thoroughly acquainted with the principles of railway valuation, and must, if they wish to perform the work properly, employ a valuer. On the other hand, the railway companies have no representative on the Assessment Committees.

"In Scotland a Railway Assessor makes a yearly valuation of the whole of the railways, and he also values canals, tramways, waterworks, and gas-works. The Scottish system of arriving at the *cumulo* value—that is, the value of the undertaking as a whole—may be briefly stated as follows :—The gross revenue of the railway company is taken from the half-yearly accounts, and then certain deductions are made for working expenses and tenants' allowances, which include 25 per cent. on working stock and plant; 25 per cent. on locomotive machinery, station furniture, etc.; 10 per cent. on stores; 5 per cent. on floating capital, and -8 per cent. on the plant employed in working small lines.

"In Ireland, the railways, like all other properties, are valued by the Commissioner for Valuation. Each railway is valued, as a whole, on the basis of what a hypothetical tenant would pay, having regard to the profits made.

"When a valuation of each railway, as a whole, has been made, the question arises how that valuation should be allocated between the various rating areas. On both the methods in operation in Scotland and Ireland respectively the total value of the railway is first divided between running line on the one hand, and stations on the other, and the value of the stations is allocated to the rating areas in which they are respectively situated. The value of the running line on the Scottish system is allocated according to the mileage of the lines in each rating area. On the Irish system a division is made among the different rating areas according to the number of train miles run in each."¹²⁰

After considering the matter carefully for five years and feeling the necessity of doing as little violence as possible to existing conditions and interests, the Commission made the following recommendations:

"In our First Report we recommended that railways (like other special properties) should be valued, in the first instance, by a Valuer appointed by the County Valuation Authority, and that objections should be heard by that Authority. The evidence that we have since heard, and the more detailed consideration which we have given to the question have now satisfied us that it is desirable to go somewhat further. We think that the Scottish and Irish systems involve fewer difficulties and anomalies than the English system, and that they possess many advantages which the English system does not. The plan of making independent valuation of small sections of each railway cannot, we think, produce entirely satisfactory results, and we therefore now propose that a Central Authority should be appointed, whose duty it should be to value each railway as a whole and to allocate the valuation thus obtained between the various rating areas. Besides being much simpler than the existing system, this plan would, we think, entail less expenditure upon valuation and appeals by both railway companies and Local Authorities, and would also secure that different railways and different parts of railways should be valued on uniform lines.

"For this purpose we suggest that an independent Assessor of Railways should be appointed, and should be entitled to receive such salary and employ such staff as the Treasury may approve. We think that the expense should be borne partly by the Valuation Authorities, and partly by the Railway Companies, who will undoubtedly be relieved of much labour and expense by the new arrangement, but the appointment should be made on the responsibility of the President of the Local Government Board.

"The total valuation of each railway should be ascertained in accordance with the statutory definition of net annual value, as it has been interpreted by the Courts. In allocating the valuation of each railway between the different rating areas in which it is situated, the value attributable to the stations (including bookstalls, refreshment rooms, etc.,) should first of all be deducted, and distributed amongst the areas in which the stations are respectively situated.

"The value of the permanent way should then be apportioned amongst the rating areas through which the line passes. We have indicated that the choice of methods for distributing this part of the value of the undertaking appears to lie between line-mileage and train-mileage. These two systems, as already stated, are in force in Scotland and Ireland respectively, and, in considering the question as regards England, we have come to the conclusion that distribution according to train mileage would produce the more equitable results. We are aware that at its inauguration some difficulties would certainly be met with under this system, and that it would involve a somewhat greater amount of work than if line-mileage were the basis of apportionment, but we do not think that, with the establishment of an entirely new system, these considerations should prevent the better method being adopted.

"As stated in our First Report, we think that appeals against the valuation of railways should be heard by the Railway Commission or a Special Tribunal created for the purpose."

With reference to other transportation and transmission companies, the Commission came to practically the same conclusion. In their first report they had recommended "that special properties such as railways, canals, mines, tramways, docks, telephones, and gas, water and electric light works should be valued in the first instance by a valuer appointed by the Valuation Authority (i. e., the County or Borough Valuation Authority) objections being heard by that Authority, and appeals lying to the Railway Commission, or a Special Tribunal created for that purpose."

"As has been seen after further considering the system of valuation in Scotland and Ireland, as well as in England and Wales, we have been led to propose a central system of valuation for railways; and with regard to these other special properties we are of opinion that if the occupier of such properties, or the local authorities concerned, desire it, they should be able to have the properties valued by the Government Valuer of Railways instead of by the County or Borough Valuation Authorities, and that an appeal should then lie to the Railway Commission or a Special Tribunal created for that purpose. If this was done, the parties would have the advantage of having the properties valued by experts accustomed to valuing the same classes of property in different parts of the country, who would have no local interest in the results of the valuation. When properties are valued in this way we think that the cost should be defrayed by those interested in the valuation."¹²¹

The recommendations amount then to this :

First: Each railway shall be valued as a whole.

Second: The railways shall be valued on their earnings.

Third: The values of the stations shall be deducted and assigned to the different taxing areas within which they are situated.

¹²¹ Royal Commission on Local Taxation, Final Report, p. 60.

¹²² Ibid, p. 62.

Fourth: The remainder of the value shall be attributed to the railway as a whole and shall be distributed to the areas through which the line passes, on the basis of the train mileage.

This system was not regarded as altogether satisfactory either by the railways, the local authorities or the members of the Commission. As pointed out in a separate report by two of the Commissioners, "We believe that no one acquainted with the present system of valuing railways in England would seriously propose its extension." But it was held to be the most satisfactory compromise which could be arrived at without too greatly disturbing the whole system of local taxation.

The objections of the railways to the existing system of valuation and taxation may be gathered from the following statement by Mr. William P. Payne, rating surveyor of the Midland Railway Company, and Chairman of the Railway Rating Surveyors' Association:

"Following the general principle that the rateable value of hereditaments is derived from the rent which a tenant would pay upon a yearly tenancy, the portion of railway falling to be rated in each parish is fixed upon the basis of a rent which a hypothetical tenant might be expected to pay for that portion of railway. Admittedly such a tenancy is practically impossible. There is no element of competition which would enable a judgment to be formed as to a fair rental value, as in the case of a farm, house or shop, and the only guide for the assessment is the traffic carried and the profit earned.

"From this it has arisen that in railway, gas, and water assessments alone, the profit earned is taken as the basis of calculation, and the whole profit beyond the dry interest on an assumed tenant's capital and an allowance for tenant's profits is attributable to a hypothetical rent and therefore to rateable value.

"The effect of this system of calculating a rent backwards from profits is to raise the railway assessment far above that of any other kind of property assessed upon the ordinary basis of rental value, as will be shown later.

"The method of arriving at the valuation of a railway in a parish is necessarily extremely complicated. The foundation is, as stated above, the gross receipts earned in the parish, and as these cannot be derived from any published accounts they have to be calculated in detail.

"The officials of a railway company have to begin by extracting from their books all the receipts from traffic arising or terminating in or passing through the parish. This is necessarily a work of enormous detail, trouble and expense, and when completed each parish has to be credited with its due mileage proportion.

"The gross receipts in the parish being thus ascertained, the first deduction is for working expenses. On account of the variation between the volume of productiveness of traffic in different districts, a deduction of working expenses upon a general average of the railway would not be accurate, and consequently the working expenses, with the exception of the miscellaneous expenses and Government duty, are calculated upon the train miles run in the parish."¹²³

After giving details as to the deductions which are made, and which have been referred to above, he continues: "The Midland Railway passes through some 900 parishes, and the complicated calculation has to be gone

¹²³ Report of Royal Commission on Local Taxation, Appendix to Minutes of Evidence, Vol. I., part II., pp. 371-2.

through with each parish, at greater or less intervals, according to the capacity of the Assessment Committees and overseers.

"The injustice of this mode of assessing railways is obvious if the rateable value arrived at is compared with that of banks, public houses, or large shops.

"The effect of this system is that in 180 parishes where witness has taken out the Midland Company's proportion of the rateable value in the parishes, and also the proportion of their acreage to the total acreage of the parish, the Midland Company pay from 16 to 83 per cent. of the aggregate rates, while their acreage would never exceed five per cent. and would not average two per cent. In 60 out of the 180 parishes the Midland Company's proportion exceeds 50 per cent. of the whole rateable value.

"The railway companies also suffer from the system upon which many unions act in assessing railways. That they should employ professional valuers who make a special study of complicated valuations cannot reasonably be objected to, but the payment of these gentlemen by results, that is to say, by a percentage of the increased rateable value which they can obtain, leads to the necessary consequence that their interest lies in high rather than just valuation. Some of these professional valuers are not slow to tender their services to a union, and witness can produce, if desired, copies of letters written by some of these gentlemen to assessment committees. The result of this is frequently that absurdly high valuations are made, and the railway companies are put to the alternative of submitting to injustice or incurring the very heavy cost of appeal.

"A further grievance of railway companies is that they have no representation upon the bodies controlling the assessment of their property, although their proportion of taxation is so excessive. It is not too much to say that the assessment committees and overseers as a rule regard railway companies as their natural prey. A railway rating surveyor appearing before an assessment committee is necessarily allowed to state his case, but he is almost invariably excluded from any opportunity of hearing the case of the overseers.

"As showing the constantly increasing charge against railways, witness has taken out the percentage of rates and taxes paid by the Midland Company to their gross receipts, which in 1871 were £1, 14s. 2d. per £100, while in 1896 they had reached £3, 8s. 2d per £100. A portion of this is no doubt due to the increased poundage, but increased assessment would count for a large share." ¹²⁴

The percentage on gross receipts of the rates paid by the Great Western Railway was 2.47 in 1882, 3.5 in 1895 and 3.49 in 1896.

The London *Economist* criticises the English Parochial system in the following terms : "Under this system the net annual value of the portion in each parish is supposed to be found, but in reality it is not, since, as we have already shown, the total increase in rateable value between 1894 and 1902 exceeded the additional net annual value by probably 156 per cent. at least. Any upholder of the Parochial system may be safely challenged to show that the rateable value of any single parish in England or Wales is correct, unless by pure accident, and for the following reason. The deductions made from the net revenue, in order to ascertain the rateable value, are calculated on no principle, and can only be described as guess work. For instance, the total value of the rolling stock is usually assumed to be equal to the gross receipts for one year. This is, of course, only guess work, and that it must be frequently bad guess work is suggested by

¹²⁴ Ibid. p. 373.

the fact that in the case of five large Irish railways where the actual value of the rolling stock was taken out and supplied to the Commissioner of Valuation by the companies the value varies from 108 to 147 per cent. of the gross receipts. That such a rule of thumb system of valuation could prevail in England in the twentieth century is almost beyond belief.

"Perhaps the paucity of its merits, and its general indefensibility, are best displayed by the fact that although repeated onslaughts have been from time to time made upon it, yet the motto of those who ought naturally to be its foremost champions has hitherto been "Discretion is the better part of valour," for they have scarcely ever ventured to enter the lists in its defence."¹²⁵

The article favoured the Scottish or Cumulo system, with certain modifications in the method of allocation to taxing districts.

In a later article the same paper drew attention to the enormous expense which the English system entails upon the railways and the people in connection with the collection of local rates and strongly approved of the adoption of the Scottish and Irish system of having the valuation of the railways as a whole placed under a Government department. "It is well-known that the annual cost incurred by the English and Welsh companies on their rating departments, appeals and litigation arising therefrom amounts, on the average, to a very large sum. One important case contested not long ago, cost the assessment committee and the railway company together over £30,000. Now the rating surveyor of one of the principal railways has recently estimated the average annual outgoing thus expended at a sum not exceeding £1,500 per annum for each railway. As there are 106 different systems given in the Board of Trade Returns for 1902, excluding those worked by other lines, this would mean £159,000 per annum. If, on account of the smallness of some of these systems, and in order that our estimate may be on the safe side, we deduct 50 per cent. from this sum, there will be left, say £80,000 as the probable annual outlay, under the Parochial system, due to the three heads of expenditure above mentioned.

"The cost of the Department of the Assessor of Railways and Canals (Scotland) is defrayed by the companies whose property is assessed in proportion to their valuation, and the late assessor stated, in his evidence before the Royal Commission on Local Taxation, that the expense amounted to one-fifth of a penny for each £1 of gross estimated rental, or, say, one-sixth of a penny for each £1 of rateable value.

"The general Valuation Office, Ireland, presided over by the Commissioner of Valuation, deals with the valuation of all classes of rateable property, its powers, unlike those of the Scottish Department, not being confined to railways and canals. The expense in this case is borne partly by the Treasury, and partly by the local authorities, by means of compulsory presentments paid out of the local rates; but the total liability of the latter bodies takes the form of a fixed annual contribution of £8,000 per annum. Even assuming that the cost of a Government Department established for the purpose of assessing all the English and Welsh lines were to be 50 per cent. greater than is the case in Scotland, the total expense would only amount to about £18,000 per annum, the present total rateable value of those railways being taken to be about 17½ millions.

"During the last 12 years not a single Irish company has appealed against the valuation of its system, although the assessment of every line revalued during that period has been, with one exception very largely increased. Further, the outlay incurred on rating appeals has been insigni-

¹²⁵ The Economist, 1904, p. 820.

ficant, since only two local authorities have applied to the Courts, and since none of these companies possess either a rating department or a rating surveyor, none being required.

"It seems reasonable to suppose that, if the same system were applied to England and Wales, similar results might be looked for, i. e., the number of, and consequently the expense involved in, appeals would be diminished, and the companies would be forever rid of the necessity of maintaining large staffs solely for the purpose of dealing with rating matters."¹²⁶

TAXATION OF RAILWAY AND OTHER TRANSPORTATION COMPANIES IN CANADA.

ONTARIO.

In Ontario there had been practically no change in the taxation of railways, from the first period of railway construction in the early fifties, down to the introduction of the Provincial mileage tax in 1899. The railroads were taxed by the municipalities alone, and only upon their real estate, which meant, in most municipalities, simply upon their lands as valued at the same rates as adjoining lands. Their personal property was not taxed. The stock of railways and other similar corporations was exempt from taxation, though not the income therefrom.

The law as it stood at the time of the last revision of the statutes in 1897 was as follows :—"Every railway company shall annually transmit, on or before the first day of February, to the clerk of every municipality in which any part of the roadway or other real property of the company is situated, a statement showing :

"1. The quantity of land occupied by the roadway, and the actual value thereof, according to the average value of land in the locality, as rated on the assessment roll of the previous year;

"2. The real property, (other than the roadway) in actual use and occupation by the company, and its value;

"3. The vacant land not in actual use by the Company, and the value thereof, as if held for farming or gardening purposes;

"And the clerk of the municipality shall communicate such statement to the assessor, who shall deliver it, or transmit by post to, any station or office of the Company a notice addressed to the Company of the total amount at which he has assessed the real property of the Company in his municipality or ward."¹²⁷

"The personal property of a Bank or of a company which invests the whole or the principal part of its means in gas works, water works, plank or gravel roads, railway and tram roads, harbours or other works requiring investment of the whole or principal part of its means in real estate, shall, as hitherto, be exempt from assessment; but the shareholders shall be assessed on the income derived from such companies."¹²⁸

Under the new assessment act of 1904 the power of the municipalities with reference to the assessment and taxation of railroads was somewhat enlarged and the law as it now stands is as follows :

¹²⁶ The Economist, 1904, p. 904.

¹²⁷ R. S. O., chap. 224, sec. 31.

¹²⁸ Ibid., sec. 39, (2.)

RAILWAYS.

"(1) Every steam railway company shall annually transmit on or before the first day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situated, a statement showing :—

"(a) The quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;

"(b) The vacant land not in actual use by the company and the value thereof;

"(c) The quantity of land occupied by the railway and being part of a highway, street, road or other public land (but not being a highway, street or road which is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging or used by the company upon, in, over, under, or affixed to the same;

"(d) The real property, other than aforesaid, in actual use and occupation by the company, and its assessable value as hereinafter mentioned;

and the clerk of the municipality shall communicate such statement to the assessor.

"(2) The assessor shall assess the land and property aforesaid as follows :

"(a) The roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;

"(b) The said vacant land, at its value as other vacant lands are assessed under this Act;

"(c) The structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over under or forming part of any highway) upon, in, over, under or affixed to any highway, street, or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of any such property; and

"(d) The real property not designated in clauses (a), (b) and (c) of this subsection in actual use and occupation by the company, at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises.

but the telephone and telegraph plant, poles and wires which are used exclusively in running trains or for any other purposes of a steam railway and not for commercial purposes shall, as heretofore, be exempt from municipal assessment or taxation.

"(3) The assessor shall deliver at, or transmit by post to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the said land and property of the company in his municipality or ward showing the amount for each description of property mentioned in the above statement of the company and such statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 18 and 46 respectively of this Act.

"(4) A railway company assessed under this section shall be exempt from assessment in any other manner for municipal purposes except for local improvements.

"When an assessment has been made under the provisions of section 44 the amount thereof in the roll as finally revised and corrected for that year shall be the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment; but at any time before the return of the assessment roll, in any year, the said amount may be reduced by deducting therefrom the value of any land or property included in such assessment which has ceased to belong to the company, and a further assessment may be made of any additional land or property of the company not included in such assessment." ¹²⁹

This for the first time renders the rails, ties, and other superstructures of the railway subject to taxation, though only when situated on a public highway. But in the absence of a Provincial board of valuation and assessment, this portion of the act is likely to be unequally applied.

Most of the transportation companies, coming under section 39 of chap. 224 of the revised statutes of 1897, escaped taxation on their personal property, but otherwise, in the matter of taxation, were treated as private property. Under the Assessment Act of 1904, however, the taxation of several of these corporations, for municipal purposes, has been very much altered and in some cases materially increased.

In the first place, the taxation of personal property has been abolished all round. But this will affect only those corporations which previously paid taxes on personalty. When the income of a corporation is made subject to taxation the dividend or income of private individuals from stock held in such corporations is exempt from taxation, in other words, the income is assessed to the corporation, not to the shareholders. This leaves all such corporations as electric street railways, telegraph, telephone, express, and other transportation and transmission companies subject to taxation for municipal purposes on their real estate only, except where additional taxes are specifically prescribed. Such additional taxes are provided for under the name of "Business Assessment." This takes the form of a surtax based on the regular real estate assessment.

Express companies are subject to a business, or surtax of 75 per cent. on their real estate assessment. Telegraph and telephone companies and electric or street railway companies are subject to a surtax of 25 per cent. on the ordinary assessment "exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land."

Telegraph and telephone companies, in addition to the taxes already specified, are subject to another special tax for municipal purposes.

In cities, towns, or villages, telephone companies are to be assessed at 60 per cent. of their gross earnings, and in cities of over 10,000 inhabitants, 75 per cent. of their gross earnings.

In townships, telephone companies shall be assessed at the rate of \$135 per mile for each single wire or circuit, and \$7.50 for each additional wire or circuit, the length of wires in villages and for short branches not to be included.

Telegraph companies in cities, towns, or villages shall be assessed at 50 per cent. of their gross receipts, and in townships the assessment shall be at the rate \$40 per mile for a single wire, and \$5 per mile for additional wires.

⁹ 4 Edward VII., chap. 23, secs. 44-45.
12a R.T.C.

In virtue of this special taxation, telephone and telegraph companies are, in townships, to be exempt from all other forms of taxation, and in cities, towns and villages, to be exempt from assessment "in respect of all plant, appliances and machinery wherever situated, and in respect of all structures, poles, on, over, under or affixed to any highway, road, street, lane, or public place or water."

The telegraph and telephone companies are required to furnish to the Provincial Secretary the necessary returns as to gross receipts and length of wires, to serve as the basis of the special assessments provided for.¹³⁰

In 1899 the Province of Ontario made a new departure in providing for taxes on various corporations to supplement the Provincial revenue. Among such corporations were those connected with the leading forms of transportation and transmission.

The railways were treated in the simplest possible manner, regardless alike of the relative values of their general property, of the capital employed, or of the earning power of the roads. This, however, was of comparatively small importance, since the tax levied was at the very modest rate of \$5 per mile, switches, sidings and double tracks not being included. This tax did not apply to electric railways or tramways.

In 1904 the tax was considerably increased, and some rough graduation in rates introduced. As it now stands, "every railway company owning, operating or using a steam railway in this Province shall pay a tax of \$30 per mile for one track and \$10 per mile for each additional track, where the line consists of two or more tracks, operated or used in any county in this Province, and \$20 per mile for one track and \$5 per mile for each additional track so operated or used in unorganized territory, being the districts without county organization; except that a railway company owning and operating a steam railway not exceeding 150 miles in length from terminus to terminus, and not being leased to or amalgamated with or forming part of the system of any other company, shall pay a tax of \$15 per mile for one track and \$5 per mile for each such additional track."¹³¹

The mileage for taxation purposes shall not include switches spurs or sidings. The Provincial tax on street railways is also levied on the mileage basis and is graduated according to the length of the whole system. Thus every street railway "shall pay a tax of \$20 per mile for each mile of track in such city, when the whole line does not exceed 20 miles, \$35 per mile for each mile of track when the whole line exceeds 20 miles, but does not exceed 30 miles, \$45 per mile for each mile of track when the whole line exceeds 30 miles, but does not exceed 50 miles, and \$60 for each mile of track when the whole line exceeds 50 miles. In all cases the mileage shall be computed on the single track, each mile of double track being counted as two miles of single track."¹³²

Telegraph companies which own lines operated by others, or companies which operate lines owned by others shall pay a tax of 1-10 of 1 per cent. on the paid up capital of such company. A similar tax may be levied upon the amount of capital invested in a telegraph line owned by a railway company so far as it is situated in Ontario, and so far as it is not used exclusively for the running of trains.¹³³

"Every telephone company working or operating a telephone line for gain in the Province shall pay a tax of one-eighth of one per cent. on the paid up capital of such company."¹³⁴

¹³⁰ 4 Edward VII., chap. 23, sec. 15.

¹³² 62 Vict. (2), chap. 8, sec. 2, para. 6.

¹³¹ 4 Edward VII., chap. 5.

¹³³ Ibid. paras. 7 and 8.

¹³⁴ Ibid para. 9.

"Express companies operating over 400 miles of railway or a fraction thereof in the Province, shall pay a tax of \$800 and shall pay an additional tax of \$125 for every additional 400 miles, or fraction thereof." ¹³⁵

Sleeping car companies whose cars are used within the Province "shall pay the sum of one-third of one per cent. upon the capital of the company invested in such cars and rolling stock in use in Ontario during the preceding year." ¹³⁶

Returns necessary to determine the taxes levied are required from the various companies subject to Provincial taxation.

The revenue obtained by the Province from the above classes of transportation and transmission companies is as follows :

Supplementary Revenue collected in 1904, on Railways, Electric Railways and Sleeping Car Companies.

Railway.	Mileage.	Remarks.	Total.
Bay of Quinte	98.675	Under 150 miles	\$1,405 12
Thousand Islands	6.33	do	94 95
Kingston and Pembroke	108.1	Under 150 miles and \$7.50 for telegraph	1,554 00
Brockville, Westport and Sault	45.	Under 150 miles	675 00
Central Ontario	134.60	do	2,019 00
Canadian Northern	353.50	All in unorganized districts	7,070 00
Grand Trunk (123.97 miles in unorganized districts.)	2531.62	Single track	83,299 50
do.	487.15	Double track	
Canada Atlantic	389.5	\$9.68 for telegraph	10,424 58
Norbonging and Nipissing	5.5	Under 150 miles	82 50
Canada Southern	382.19	do	11,465 70
Ottawa and New York	55.	Under 150 miles	825 00
Niagara, St. Catharines and Toronto	19.	do	285 00
Tilsonburg, Lake Erie and Pacific	35.	do	325 00
Lake Erie and Detroit River	223.41	Under 150 miles	6,702 30
Toronto, Hamilton and Buffalo	83.67	do	1,255 05
Canadian Pacific	2404.1	\$238.72 for telegraph	60,35 72
Total			\$187,918 72
Electric and Street Railways.			
Port Dalhousie, St. Catharines and Thorold	2.70		54 00
Sandwich, Windsor and Amherstburg	5.5		110 00
Hamilton and Dundas	3600 feet.		13 63
London Street Railway	17.91		358 20
Hamilton, Grimsby and Beamsville	1.5		30 00
Hamilton Street Railway	19 miles 64 feet.		350 24
Kingston, Portsmouth and Cataraqui	6 miles 144 feet.		120 54
Toronto and Mimico	1.6443		32 28
Toronto Railway	84.9857		5,099 14
Toronto and Scarboro .....	.0384		76
Brantford	7.	Tax paid in 1905	
Ottawa	22.991		804 68
Hamilton Radial	2 miles 2240 feet.		43 48
Guelph Radial	5.5		110 00
Metropolitan	1500 feet.		5 68
Woodstock, Thames Valley and Ingersoll	1.688	Tax paid in 1905	
			\$7,168 23
Sleeping Car.			
Pullman Palace Car Co.			\$1,185 94

N. B.—The Steam Railways were only taxed in previous years on a flat rate of \$5.00 per mile.

QUEBEC.

In the Province of Quebec the railways and other transportation companies are subject to municipal taxation on practically the same lines as prevailed in Ontario previous to the assessment act of 1904. Under certain conditions, however, railway companies are exempt from taxation. Under the list of exemptions we find: "all property belonging to railway com-

¹³⁵ Ibid. para. 12.

¹³⁶ Ibid. para. 13.

panies, receiving grants from the Provincial Government, for the whole time during which such grant is accorded.”¹³⁷

The general clause of the assessment act covering railways is as follows: “Railway Companies, other than those mentioned in the fifth paragraph of the preceding article, which possess real estate in the municipality, shall transmit to the office of the council, in the month of May in each year, a return showing the actual value of their real estate in the municipality other than the road, and also the actual value of the land occupied by the road estimated according to the average value of land in the locality.

“The valuator, in making the valuation of the taxable property in the municipality shall value the real estate of such company, according to the value specified in the return given by the company. If such return has not been transmitted in the time prescribed, the valuation of all the immovable property belonging to the company is made in the same manner as that of any other rate payer.”¹³⁸

For the purpose of supplementing the provincial revenue, the Province of Quebec has for years past levied special taxes upon corporations of various kinds. Under the laws given in the revised statutes of 1888 the basis and rates of such taxation, so far as they affect transportation companies, are as follows:

“Incorporated Navigation Companies. (a) One-tenth of one per cent. upon the amount of the paid up capital up to \$500,000, inclusively, and \$50 for every \$100,000 or fraction of \$100,000 above \$500,000. (b) An additional tax of \$50 for the most important office or place of business in each of the cities of Montreal and Quebec, and of \$20 for the most important office or place of business in any other place.”¹³⁹

“Telegraph companies. (a) Every telegraph company and every other company working a telegraph line for the use of the public, one-tenth of one per cent. upon the amount of the paid-up capital up to \$50,000, inclusively; (b) \$2,000 for every company the paid up capital whereof exceeds \$50,000.”¹⁴⁰

“Telephone Companies. One-tenth of one per cent. upon the amount of the paid up capital if \$50,000 or less, and \$1,500 if the paid up capital exceeds \$50,000.”¹⁴¹

“City Passenger, Railway or Tramway Companies. \$50 for each mile of single track of railway or tramway in operation, and \$100 for each mile of double track in operation.”¹⁴²

“Railway Companies. (a) The railway companies mentioned in the schedule of this section, and every railway company having received or receiving subsidies from the Government of this Province, \$10 for each mile of railway in operation. (b) All other railway companies \$5 for each mile of railway in operation.”¹⁴³

There having been no change in the law since the revision of 1888, these provisions are still in force.

The provincial revenue derived from these sources in the year 1902-03 was as follows:—

Navigation Companies	\$2,403 05
Telegraph Companies	73 00
Telephone Companies	1,834 73
Tramway Companies.....	6,612 00
Railway Companies	28,089 05

¹³⁷ R.S.Q., art. 4500, subsec. 5. ¹³⁸ R.S.Q., arts. 4501-4502.

¹³⁹ R.S.Q., art. 1145, V. ¹⁴⁰ Ibid. VI.

¹⁴¹ Ibid. VII. ¹⁴² Ibid. VIII. ¹⁴³ Ibid. IX.

The chief additional returns are derived from banks, insurance companies and general corporations, the total, including the above, amounting to \$226,338.23. (Statement of Public Accounts, Province of Quebec, for year ending 30th June, 1903, p. 58.)

NOVA SCOTIA.

In Nova Scotia the real and personal property of corporations is taxed for municipal purposes only, and upon the same basis as any other property. Under the head of exemptions, however, special provision is made for the exemption of certain railroads in the following terms: "The road, rolling stock, bed, track, wharves, station houses, buildings and plant used exclusively for the purposes of any railway, either in course of construction or in operation, exempted under the authority of any act passed by the Legislature of Nova Scotia." In practice, these conditions of exemption appear to apply to practically all the railways in Nova Scotia.

No provision is made for the provincial taxation of railways or other transportation companies.

NEW BRUNSWICK.

In New Brunswick, as far as municipal taxation is concerned, the assessment act makes no special mention of railways or other transportation companies. However, the real estate and paid up capital of joint stock companies in general may be taxed for local purposes. Only the real estate of railways appears to be taxed by the municipalities through which they run, their rolling stock and personal property being exempt.

The Provincial Government levies a tax upon certain corporations, although it does not as yet include railways in the list. Among the corporations affected by this tax are the following:

Express Companies. "Upon all companies doing an express business and operating over a railway mileage of 500 miles and upwards within the Province, \$250 each; and all similar companies operating over a railway mileage of 250 miles, and not exceeding 500 miles within the Province, \$125; and all similar companies operating over a railway mileage of not less than 100 miles and not exceeding 250 miles, \$50."¹⁴⁴

Telephone Companies. "Upon all telephone or other companies working telephone lines for the use of the public within the Province, an amount equivalent to 25 cents upon each telephone under rental from each of the said companies respectively."¹⁴⁵

Street Railway Companies. "Upon all city, passenger or street railway companies operating their lines within the Province, not less than \$50 for each mile, nor more than \$100 for each mile operated by any such company, in the discretion of the Governor-in-Council."¹⁴⁶

Telegraph Companies. "Upon every telegraph or other company working a telegraph line for the use of the public within the Province, \$500; but in the case of any such company leasing or working a less number of miles of wire than 100 miles within the Province, the tax shall be \$100."¹⁴⁷

In an act of 1901 respecting the development of coal areas in the counties of Queens and Sunbury, the Province offers to guarantee the principal and interest to the extent of \$250,000 of first mortgage bonds for the construction of a railway to develop the coal areas in these counties. Among

¹⁴⁴ C.S.N.B., 1903, chap. 18, sec. I, subsec. 5.

¹⁴⁶ Ibid. subsec. 6.

¹⁴⁵ Ibid. subsec. 7. ¹⁴⁷ Ibid. subsec. 9.

other provisions as to sinking funds, etc., it is provided that, "the Lieutenant-Governor in Council is hereby authorized, after the completion of the said railway, and the development of such coal areas, to impose a tax upon the said company, and upon all other railway companies within the Province, to an amount to be fixed by the Lieutenant-Governor-in-Council, but not exceeding three per cent. of the gross earnings made within the Province each year, and not exceeding in any year an amount which would in the opinion of the Lieutenant-Governor-in-Council, be equivalent to fifteen cents per ton upon all coal used by such railway company within the Province in the year immediately preceding the imposing of such tax; provided, however, that the Lieutenant-Governor-in-Council may allow an abatement of such tax to the amount of the royalty imposed by the Province on all coal used by such railway company, or in connection with industries, hereafter established along the line thereof.

"Should the Lieutenant-Governor-in-Council decide to impose such tax, he is hereby empowered to make and prescribe all necessary provision for the collection thereof, which shall have the same force and effect as if herein enacted."¹⁴⁸

The provisions of this Act have not yet been brought into force.

In 1903 the Province received the following revenue under the Corporation Tax, from transportation and transmission companies:—

Express Companies (2)	\$ 500 00
Telegraph Companies (4)	1,200 00
Telephone Companies (5)	488 88
Street Railway Companies (2)	500 00

The total revenue derived from corporations, being chiefly from fire and life insurance companies and banks, amounted to \$29,340.

MANITOBA.

In Manitoba, up to 1900, the property of railways and other transportation companies, except where specially exempt, was subject to taxation in the municipalities on the same basis as any other form of property. In 1900, however, two acts were passed, the Railway Taxation Act,¹⁴⁹ and the Corporations Taxation Act,¹⁵⁰ which between them took from the municipalities all right of taxing railways, street railways, telegraph, telephone and express companies, as well as many other corporations.

The obvious intention of these measures was to augment the revenue of the Provincial Government without a resort to direct taxation on the general property of the Province.

The Railway Taxation Act applies to steam railways only, the other transportation companies coming under the general act for the taxation of corporations. Railways are to be taxed on their gross earnings at a rate not to exceed three per cent. and this tax shall be in lieu of all other taxes on railways, except on land subsidies or land held for sale. Railway companies, however, may be liable for local improvement taxes in towns and cities.

The chief features of the law governing the taxation of railways, as it stands at present, are as follows :

"In order to supplement the revenues of the crown in the Province of Manitoba, every railway company at present owning or operating, or which

¹⁴⁸ C.S.N.B., 1903, chap. 82, sec. 15.

¹⁴⁹ 63-64 Vict., chap. 57. ¹⁵⁰ 63-64 Vict., chap. 55.

may hereafter own or operate, any line or lines of railway within said Province shall annually pay to the Crown in this Province such part of the gross earnings of such railway companies in the Province of Manitoba as may be determined by the Lieutenant-Governor-in-Council, not to exceed, however, three per cent. of the gross earnings of such companies.

"At or before the time of payment of said tax, each railway company shall deliver to the said treasurer a statement showing fully and completely the gross earnings of the line or lines or part or parts of line or lines of railway in the Province owned or operated during the year, upon which the said tax is paid.

"For the purpose of ascertaining the truth of any statement or statements made under by virtue of the provisions of this Act, full power and authority is hereby vested in the Provincial Treasurer, with the approbation of the Lieutenant-Governor-in-Council, to examine under oath the officers and employees of the company making such statement or statements, and in such action the Treasurer shall have the same power to require the production of documents and enforce the attendance of witnesses, and to compel them to give evidence as is vested in any court of law in civil cases.

"The taxes imposed by this Act shall form part of the consolidated revenue of this Province and any and all expenses incurred in carrying out this Act may from time to time be paid out of such revenue on the recommendation of the Provincial Treasurer.

"Nothing contained in this Act shall take away or lessen any exemption from taxation heretofore granted any railway companies by or under any act of the Legislature of Manitoba.

"Every railway company coming within and paying taxes under the provisions of this Act or any act or acts amending this Act, and the property of every nature and kind of every such railway company, except the land subsidy to which such company is or may be entitled from the Dominion Government, and any land held by it for sale, shall during the continuance of this Act or any act or acts amending this Act, be free and exempt from all assessments and taxation of every nature and kind within the Province of Manitoba by whomsoever made or imposed except such as are made and imposed under the provisions of this Act or any act or acts amending this Act, and no person or body corporate or politic having power to make assessments or impose taxation of any kind shall during the continuance of this Act, or any act or acts amending this Act, make any assessments or impose any taxation of any kind, of or upon any such railway company or any property of such railway company or any property of such railway company except the land subsidy to which such company is or may be entitled from the Dominion Government and any land held by it for sale as aforesaid."

This, it will be recognized, is a very simple form of railway taxation, since it requires no specific returns as to the traffic or earnings of the companies. It lays down no principle upon which the proportion of the gross revenue of a railroad is to be apportioned to the Province as a basis for assessment. The only return required is as follows: "That the gross earnings of a railway owned or operated by the said company in the Province of Manitoba for the year ending the 31st day of December was the sum of \$ (State full particulars, giving in the case of each line and branch line of railway owned or operated, the gross earnings thereof separately)."

A railroad company has thus a very wide margin upon which to come and go in assessing its revenue attributable to the Province of Manitoba.

It is provided, however, that "if the Treasurer is not satisfied as to the correctness of the statement made and returned by a railroad company, under the provisions of this Act, and he is confirmed in this view after due inquiry and investigation, and is of the opinion that the gross earnings returned in such statement should be increased, he may appoint, with the approval of the Lieutenant-Governor-in-Council, one or more competent persons possessing, in his opinion, adequate qualifications to determine and report the true gross earnings upon which, in his or their opinion the taxes imposed in this Act should be paid and the report or determination of the person or persons so appointed in the premises shall be final as to the particulars mentioned in such report, and not subject to variation or be questioned in any manner whatsoever."

No doubt in time a more definite system will be adopted. But, as may be observed from the returns given below, the revenue derived as yet from the taxation of railways in Manitoba is so slight, that any considerable expense connected with the collection of it would seriously impair the income from that source. Under the general act for the taxation of corporations, is found the basis for the taxation of all other transportation companies. Their treatment is as follows :

Street Railways. "Every street railway company in the Province of Manitoba and every company working or operating a railway or part thereof entirely or partly by electricity in any city in the said Province for carrying passengers shall pay a tax of \$200 for three years commencing from and inclusive of the year 1900 and the sum of \$500 in each any every year thereafter, where the whole line of track is 20 miles or less, and \$10 for each mile of track in excess of said 20 miles. In all cases the mileage shall be computed on the single track, each mile of double track being counted as two miles of single track. Switches or siding, tracks into car sheds, Y's and portions of track not in general use shall be excluded from the computation of mileage."

Telegraph Companies. "Every telegraph company which owns a line or part of a line of telegraph, or every company owning a telegraph line, where the same or part thereof is operated or worked by others or by any company other than the owners within the Province of Manitoba, and every company which operates or works in the Province aforesaid a telegraph line part of a telegraph line or one or more lines or parts thereof under lease of agreement with the owners of such line or lines or parts thereof, shall pay a tax of \$1 for each and every line operated and worked.

"Every railway or other company other than a telegraph company, which owns or operates a line or lines or part of a line or lines of telegraph operated in the Province of Manitoba, shall pay a tax of \$1,000." This may be remitted upon proof that such telegraph lines are used only for the purposes of running trains, and not for commercial purposes.

Telephone Companies. "Telephone companies working or operating telephone lines or systems in the Province for gain shall severally pay the following tax :—In cities having a population of 10,000 or over, an amount equivalent to 50 cents upon each revenue producing exchange circuit under rent from each of the said companies respectively; in cities having a population under 10,000 and in incorporated towns and villages, an amount equivalent to 25 cents upon each revenue producing exchange circuit under rent from each of the said companies respectively."

Express Companies. "Express companies operating and carrying on business in the Province of Manitoba, shall pay the following tax : Com-

panies having fifty branches or offices or over, \$350; companies having offices or branches under fifty in number, \$250."

The taxes here specified to be paid to the Province are in lieu of all other taxes provincial or municipal. The same applies to all other corporations taxed under this act.

The following is a statement of the taxes paid to the Provincial Government for the year 1903, by railways, and other transportation and transmission companies :

Railway Tax:

Canadian Pacific Railway Company	\$54,903 86
Canadian Pacific Railway Company on Man. S. W. Col. Ry.	10,096 06

Express Companies:

Dominion Express Company	350 00
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Telegraph Companies:

C. P. R. Company's Telegraph	1,000 00
G. N. W. Telegraph Company	72 00

Telephone Companies	1,255 75
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Street Railways:

Winnipeg El. St. Ry. Co.	500 00
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BRITISH COLUMBIA.

British Columbia is the only Province which raises a provincial revenue by taxes upon real and personal property and income. The income tax is employed for provincial purposes only.

There is a special act covering the assessment of railroad companies, though the rate to be levied and the general condition of the Assessment Act "apply to the assessment, levy, and collection of the taxes hereby imposed." The special feature of the assessment of railways in British Columbia is the taking of the real estate, the personal property and the income of each railway as a whole, and assessing it at a uniform rate of \$10,000 per mile for main track, while the sidings and switches, etc., are assessed at \$3,000 per mile. This assessment does not apply, however, to the railroad property lying within a few municipalities incorporated before 1895. These are allowed to retain the privilege of assessing the railways within them on their real estate. On the railways as assessed in accordance with the special act applied to them, there is levied the regular rate of one per cent. as provided for in the General Assessment Act.

The chief features of the special act dealing with the assessment of railway companies,¹⁵¹ are as follows:

"2. No municipality incorporated after the twenty-first day of February 1895, and no municipality to be hereafter incorporated, shall assess any railway company for taxation on its railway; but every railway, notwithstanding that the same runs through or within the limits of a municipality incorporated subsequent to the said date, or hereafter to be incorporated as aforesaid, or through or within the extended limits of any municipality under any extension of limits made subsequent to the said date, or hereafter to be made, shall be subject to assessment and taxation under this Act, or rather the law in force for the time being relating to the provincial taxation of railways and the expression "railway" in this section shall include all the property mentioned in section five of this Act.

¹⁵¹ 3rd and 4th Edward VII., chap. 52.

"3. Every railway company shall annually transmit, on or before the first day of October in every year, to the Surveyor of Taxes and Inspector of Revenue for the Province, a statement showing :

"(1) Under what acts of the Province the company claims exemption from taxation upon its real and personal property and income, the date of the completion of the railway, the dates of selection of the lands granted under such acts, the dates of such grants and the acreage included therein;

"(2) The number of miles of track, including sidings, of the railway company situated within the Province, and specifying the portions of such track and sidings respectively situated within and without the limits of any municipal corporation and name of municipality;

"(3) Any other real property of the company liable to taxation (specifying in detail the portions thereof which are respectively situated within and without the limits of any municipal corporation, and not occupied by the company for its right of way, or for station or engine houses, or freight sheds, or other buildings connected with the actual operation of the railway;

"(4) All lands sold, pre-empted, or leased within the limits of such grants as are held under any land grant or subsidy act of this Province, giving in tabulated form the number of acres sold or agreed to be sold or leased, name of person to whom sold or agreed to be sold, or leased, date of deed, agreement or lease, consideration mentioned therein, and assessment district in which located.

"5. The land occupied and claimed as the right of way for a railway by any railway company, and situate without the limits of municipal corporations incorporated before the twenty-first day of February, 1895, and other lands occupied by the company for station or engine houses, or freight sheds, or other buildings connected with the actual operation of the railway and situate without the limits of municipal corporations incorporated before the twenty-first day of February, 1895, together with the personal property and income of the company, including the rolling stock, shall be assessed and taxed as a whole as real estate, and at the sum of ten thousand dollars per mile of track. The measurement of track shall not include switches, spurs or sidings, but all switches, spurs and sidings of any railway company situate without the limits of any municipality incorporated before the twenty-first day of February, 1895, shall be assessed and taxed as real estate, and at the sum of three thousand dollars per mile.

"6. The lands mentioned in subsection (3) of section 3 hereof, situate without the limits of any municipal corporation, shall be assessed and taxed as real estate or wild lands, in accordance with the provisions of the "Assessment Act."

This Act does not apply to electric railways operating within municipalities, or to steam railways used exclusively for the carriage of logs, ores or coal.

In order to complete the system of railway taxation, and in order to discover how other transportation and transmission companies are assessed and taxed, we must turn to the general features of the assessment act. ¹⁵²

For the purpose of provincial assessment and taxation the Province is divided into assessment districts and all parties are assessed and taxed within these districts, except where exempt, upon their real and personal property

and income. Real property in the form of homesteads and all personal property is exempt to the extent of five hundred dollars, and incomes to the extent of one thousand dollars. Where there are regular municipal corporations within the Province, the lands within them, being subject to municipal taxation, are exempt from provincial taxes. The rates of taxation on real and personal property and income are as follows: "One per cent. on the assessed value of real estate other than wild land. Five per cent. on the assessed value of wild land." These rates apply to the railroad assessments as provided under the railroad assessment act. "One per cent. is the tax levied on assessed value of all personal property." There is a graduated income tax ranging from two and a half to three and a half per cent.

Certain specified corporations are taxed under a special section of the Act dealing with the "Taxation of Corporations." The general provisions for the taxation of corporations are as follows:

"6. (1) The following specified corporations, companies and associations, hereinafter in this Act and in the schedule of forms thereto, called "Corporations," transacting business within this Province, shall be assessed and taxed at the rates and according to the principles set forth in the following subsections:

"(5) Every telegraph, telephone and express company; every electric lighting company, electric power company and street railway company shall be assessed and taxed upon its gross revenue, from all sources derived, arising or accrued from business transacted in this Province, and in accordance with the returns to be made to the assessor of the Victoria assessment district." The tax on the gross revenue is fixed at one per cent.

In addition to this tax, however, the corporations are subject to taxation upon their real estate in the various districts, as the following section will show:

"(11) The corporations mentioned in subsection (5) shall not be liable for the tax upon income and personal property, as enacted in section 5 of this Act, in addition to the tax imposed upon their gross revenue, but said corporations shall be liable to assessment and taxation upon real property in the assessment districts in which the same is situate."

If subject to taxation on their real estate within municipalities, "real property belonging to any corporation lying within any municipality shall not be assessed or taxed under this section."

Certain corporations, however, receive special favours. "Where any corporation assessed and taxed under the heading 'Taxation of Corporations' shall have its business and property wholly within and confined to this Province, and where it has derived its power by statute from this Province, whereby the prices to be charged by it for public services have been limited by any statute of the Province or any municipal by-law, such company shall be exempt to the extent of one-half of the rate of tax imposed on its gross revenue, but only in the event of its operating expenses exceeding fifty per cent. of its gross revenue in any one year."

As we have seen, in the special act for the taxation of railways the municipalities, other than those incorporated before 1895, are not permitted to tax the railways, whose general property under the name of real estate is taxed directly by the Province and not through the machinery of the districts, as in the case of all other corporations.

According to the principle of taxation applied to the several corporations, the necessary returns are required to be furnished to enable the assessors to levy the prescribed taxes.

The sources and proportions of the revenue obtained by British Columbia from direct taxation will be indicated in the following returns for the year ending June 30th, 1903:

Revenue tax	\$142,737
Real property tax	205,492
Personal property tax	93,792
Wild land tax	71,340
Income tax	28,875

To the real property tax the railroads contributed as follows:

Canadian Pacific Railroad	\$12,402
Esquimalt & Nanaimo Railway Company	1,350

The other taxes are all derived through the assessment and taxing machinery of the districts.

The following statement of the taxes levied upon the different railroads of British Columbia for the current year is furnished by Mr. John B. McKilligan, Provincial Surveyor of Taxes and Inspector of Revenue.

"Statement showing the Assessed Taxes payable by Railway Companies to the Province of British Columbia for the year 1905, upon mileage basis under the Railway Assessment Act."

Name of Company.	Miles.	Assessed values.	Tax at 1 %.
		\$	\$ c.
Canadian Pacific Railway, main line.....	647.37	6,473,700	64,737 00
do sidings	71.34	215,520	2,155 20
Esquimalt and Nanaimo Railway, main	63.08	630,800	6,308 00
do sidings.....	4.92	14,760	147 60
Victoria and Sydney Railway, main.....	15.05	150,500	1,505 00
do sidings.....	0.38	1,140	11 40
White Pass and Yukon Railway, main.....	32.22	322,200	3,222 00
do sidings.....	4.49	13,470	134 00
Red Mountain Railway, main.....	9.59	95,900	959 70
do sidings	3.89	11,670	116 70
Nelson and Fort Sheppard Railway, main	55.42	554,200	5,542 00
do sidings	3.18	9,540	95 40
Bedlington and Nelson Railway, main	15.30	153,000	1,530 00
do sidings	1.28	3,840	38 40
Kaslo and Slocan Railway, main.....	29.44	294,400	2,944 00
do sidings	1.54	4,620	46 20
Crows Nest Southern Railway, main	43.38	433,800	4,338 00
do sidings.....	6.64	19,920	199 20
Vancouver, Victoria and Eastern Railway, main.....	17.49	174,900	1,749 00
do do sidings...	2.90	8,700	87 00
Vancouver West and Yukon, main	1.04	10,400	104 00
do sidings .....	.04	120	1 20
Morrissey, Fernie and Michel, main	5.06	50,600	506 00
Grand Forks and Kettle River Valley, main.....	3.51	35,100	351 00
do do sidings .....	.75	2,250	22 50
Lenora and Mount Sicker, main	2.00	20,000	200 00
		9,705,050	97,050 50
Less discount at 10 % if paid by 30th June.....			9,705 05
Net tax			87,345 45

"The Statement given does not include the total mileage within the Province, as some railways are exempt from taxation for a period of years

in terms of Statute. Some portion of the mileage is wholly within municipalities created prior to 21st February, 1895, and this mileage is not assessable by the Province.

"Railway Companies, in addition to this mileage tax, pay the taxes on all their subsidy lands, and upon any other lands not included in the mileage basis."

NORTHWEST TERRITORIES.

In the Northwest Territories there is no system of railway taxation for the support of the central government, but only for municipal and school purposes. Under a late decision of the court, however, any such taxation of the property of the Canadian Pacific Railway is held to be illegal, and a similar exemption will probably be claimed by other lines and branches of the C.P.R., should the decision be upheld on appeal to the Privy Council.

The whole question turns upon the following clause in the Dominion Act of 1881, authorising the granting of the charter to the Canadian Pacific Railway Company, and specifying and confirming the contract between the Government and the Company :

"The Canadian Pacific Railway, and all stations and station grounds, workshops, buildings, yards and other property, rolling stock and appurtenances required and used for the construction and working thereof, and the capital stock of the company, shall be forever free from taxation by the Dominion or by any Province hereafter to be established, or by any municipal corporation therein; and the lands of the company, in the Northwest Territories, until they are either sold or occupied, shall also be free from such taxation for twenty years after the grant thereof from the Crown." ¹⁵³

Nevertheless, after the establishment of the territorial government, the development of the local needs of the country, and the building of new lines of railway, several of them more or less intimately connected with the C.P.R., it was determined to assess them for the support of municipal institutions and schools. The special ordinance at present in force, providing for the assessment of railways, enacts as follows: "Every railway company whose railway is not exempt from taxation shall annually transmit on or before the first day of February to the Secretary-Treasurer of every municipality and to the Secretary or other officer of every public school district through which the company's railway may run a statement to be signed by some authorised official of the company, showing (1) the quantity of land other than the roadway owned or occupied by the company which is liable to assessment; (2) the quantity of land occupied by the roadway.

"Whether such statement is placed in the hands of the assessor of any such municipality or school district or not, the assessor of every municipality or school district as the case may be shall assess the lands of such railway company and the roadway thereof and the superstructure of such roadway and give such notice as is required by section 2 thereof.

"Provided that the roadway and superstructure thereon shall not be assessed at a greater value than one thousand dollars per mile.

"Such taxes shall be payable to the municipality or school district, as the case may be, making such assessment and shall be collectable in the same manner as other taxes." ¹⁵⁴

However, as we have seen, this ordinance is at present practically a dead letter, as far at least as the Canadian Pacific Railway is concerned.

¹⁵³ 44 Vict., Chap. I, sec. 16.

¹⁵⁴ Consolidated Ordinances, 1898, c. 71.

According to Mr. J. A. Reid, Clerk of the Council of the Northwest Territory; "Up to the present the position has not been felt acutely, but the establishment of the proposed Provinces of Alberta and Saskatchewan will place the whole subject upon a different footing at an approximately early date, in which event it will be necessary to subject the Canadian Pacific Railway exemption clause to a critical examination, so as to ascertain whether or not every possible manner in which the company can be called upon to contribute towards the revenues of the Provinces has been sufficiently safe-guarded by the letter of the law."

Obviously the object of the taxation clause in the Act of 1881 was to prevent the C. P. R. from being taxed upon its extensive real estate or capital stock, before there was any income to enable the company to pay taxes.

A clause continuing the taxation exemption of the Canadian Pacific Railway, has been introduced into each of the acts establishing the two new Provinces between Manitoba and British Columbia. Nevertheless, it is very questionable as to whether the Dominion Parliament has any power to curtail the sovereign rights of any Province, new or old, as regards matters which are declared by the British North America Act to come within the sphere of provincial rights. But the right of direct taxation is expressly granted to the Provinces.

The Dominion Government was undoubtedly quite within its rights in granting the C.P.R. exemption from taxation within the Territories, so long as they remained under its jurisdiction. But if such an exemption can continue beyond provincial control after the Provinces are established, then there is no provincial right granted by the British North America Act which could not be taken away by the Dominion Government either before or at the time of erecting any new Province within the general territories of the Dominion.

Doubtless this important fiscal and constitutional question will be settled before long by an appeal to the Privy Council; unless, indeed, in the meantime, the Dominion Government should arrange with the C.P.R. for the abolition of its exemption from provincial taxation.

VIEWS OF VARIOUS AUTHORITIES ON RAILROAD TAXATION.

The views of a number of persons connected with railroads or finance, have already been given, in connection with the tax systems of various states or groups of states, east or west. In this section is presented the general views of various persons in the United States, whose practical experience or special studies have rendered their opinions on the subject of railroad taxation of special value.

Professor E. R. A. Seligman. A very interesting and important statement on the taxation of transportation companies was made before the United States Industrial Commission, by Professor E. R. A. Seligman, of Columbia University, whose works on taxation are among the most important contributions on the subject in the United States.

He deals particularly with the question, as important for Canada as for the United States, of the separation of Federal, State and local sources of taxation. Professor Seligman's contribution is as follows:

"There are several points of view from which the problem may be approached. There is, in the first place, the general question of revenue—what amount of revenue can we or ought we to get from transportation and other corporations; and, secondly, there is the point of view as to justice between the various individuals who are interested in the corporations—justice with reference to the burdens imposed upon them; and these, you

see, are two different problems. Then there is another class of problems, namely: What ought to be the Federal system of taxation, if any; and what ought to be the State system; and how ought they to be dovetailed into each other?

"Before going into the matter with more detail, it is perhaps unnecessary to advert to the immense importance of corporate taxation in modern times. As we all know, the wealth of the nineteenth century consists, far more largely than in past times, of what is known as personalty. The influence of land is comparatively less than in former times. Of this personalty, this personal property, by far the largest part in modern industrial conditions consists of corporate securities or investments in corporate securities, stocks and bonds, whether of transportation companies or others. And it is for this reason that the whole problem of corporate taxation, or the taxation of corporations, assumes so vast a significance as compared with former times, even with the beginning of the century, and certainly with former centuries. The problem of just taxation, therefore, is very largely in modern America, and to a less extent in almost every modern community, the problem of corporation taxation.

"When we look at the question from the point of view of the Federal Government there are one or two principles that I think ought to be laid down at the very beginning, and that is, that there ought to be, as far as possible, a divorce, so far as the sources of revenue are concerned, between the Federal and the State governments. If there is any one principle which has been firmly implanted in our modern fiscal system it is that the National Government should not vie with, should not compete with, the Commonwealth Governments in seeking sources of taxation; and for that reason, of course, the Federal Government has very largely depended upon the so-called indirect taxes, customs duties and internal revenue, and only in very exceptional cases has resorted to a system of taxes which—whether you would call them direct or indirect is unimportant here—have been assessed upon those subjects of taxation commonly reached by the State. It is only under the stress of war, the war of 1812 and the civil war, that there has been any conflict as regards that point.

"Now, that being the general principle, I think it follows also that from the point of view of pure revenue the Federal Government ought not directly to tax transportation corporations. Why does that follow? Because if you look carefully at the progress in the reform of State taxation you will find that the one goal, the first step to be accomplished in the States, is the divorce between State revenues and local revenues, and we find in all our leading Commonwealths, like New York, Pennsylvania, Massachusetts, etc., where you have the fullest and most developed industrial conditions, a well-marked tendency to derive State revenues in ever-increasing proportions from inheritances and corporations, with possibly a few other additions, gradually relegating the general property tax as such to the local divisions.

"Into this general reform the Federal Government has brought a jarring, a discordant element, because not only does it now levy a separate tax upon inheritances, which diminishes pro tanto the chances of the States to develop that system, but also, if the Federal Government were to tax interstate commerce through transportation companies for the purpose of independent revenue, it would most seriously and still further hamper the efforts of the separate Commonwealths to secure just taxation.

"I therefore lay down, as a general principle, that there ought to be no Federal tax on transportation companies for purposes of pure revenue.

"That, however, does not by any means settle the problem as to whether there ought or ought not to be a Federal tax on transportation companies, possibly for other reasons, and that brings me therefore now to the second part of the inquiry. What is the tendency in the several States with reference to the taxation of transportation and other corporations, and how can the evils which at present exist, and which seem almost insurmountable, be averted?

"The chief difficulty in our Commonwealth taxation of corporations arises out of the problems of what is called double taxation. They arise, in other words, from the legal fact or fiction, whichever you may call it, that there is for all purposes and to all intents absolute State sovereignty in each Commonwealth. In the legal system, for purposes of taxation at all events, it is a fact, not a fiction, that each Commonwealth has sovereign powers. Now, what are the difficulties that arise from that legal fact, when confronted by the economic fact that economic interests are not confined to any one Commonwealth, but that the economic interests of the community are scattered throughout the country and are intertwined with all the Commonwealths, that, for instance, with the growth of industry we have corporations which may be situated legally in one State, which may have their actual property in another State, and which yet may be owned, so far as stockholders and bondholders are concerned, in a third State? Here, for example, is a North Dakota railway, or a railway which runs through North Dakota, whose chief officers and legal representatives may possibly be in Illinois and whose stocks and bonds are owned in New York, which is not at all a preposterous supposition. In other words, we have, under the stress of economic development of the nineteenth century, an incongruity between economic conditions and legal facts; legally we still have the system of taxation which grew up when each community was isolated from its fellow community, and this legal situation is no longer in conformity with economic facts.

"Now what are the difficulties which arise from this curious situation? I may add, of course, that this condition of affairs is not in the least peculiar to the United States, but is found in all modern federal governments. It is found in Germany; it is found in Switzerland; it is found or will be found certainly in Australia under the new form of government; with the exception that nowhere perhaps is the legal idea of State sovereignty so strong as it is in this country.

"Now, the difficulty, so far as taxation is concerned, is that wherever the States attempt to tax transportation companies upon receipts—gross receipts, net receipts, or anything else in accordance with receipts—you at once run up against the rock of interstate commerce. It has been decided in a number of cases in our own various States which attempt to get a State revenue from the gross receipts of corporations that, so far as domestic corporations are concerned, corporations chartered within the State, the State is at perfect liberty to levy a franchise or excise tax, however it may be called, upon the total receipts of the corporation; that is, provided the franchise is measured by the gross receipts, then it is valid. No State is at liberty to levy a tax upon gross receipts so far as those receipts are derived partly from interstate commerce. But through the fiction of the law, of course, where you call it a franchise tax or excise tax, and measure the franchise by the gross receipts, then the tax is upheld. This applies, however, only to domestic corporations. Under economic conditions to-day a large part of all corporations doing business in any State are foreign corporations; they are corporations chartered in some other State, perhaps in New Jersey or West Virginia. Now, under these conditions the courts have repeatedly held, and the Supreme Court of the United States has

laid down as the law of the land, that you cannot levy a franchise tax upon foreign corporations, because, of course, the State does not give a franchise except to its own corporations; a State does not give a franchise to foreign corporations; and therefore a tax of this kind levied upon foreign corporations is a tax not upon franchise but upon business, and being a tax upon business it can not be levied upon the business derived in whole or in part from interstate commerce. Therefore we have this situation in this country to-day, in all these States, more especially the more advanced and developed industrial States, and the problem will soon be the same in all the other States of the Union. It is only a question of a few decades when the industrial system will spread throughout the whole country. We have, therefore, this situation—that although the revenue is sought to be obtained from corporations the great mass of corporate business can not be reached by such tax on receipts. Some States, therefore, in order to avoid that difficulty, attempt to solve the problem by taxing corporations not on receipts but upon the valuation, or upon the capital stock, and in some cases also the bonded indebtedness. A great many of our States tax the capital stock of corporations; some, like Pennsylvania, add to the tax on capital stock a tax on bonded indebtedness.

“What are the results of this conflict between legal and economic conditions in this class of cases? So far as capital stock and bonded indebtedness is concerned, it is clear at once that a difficulty arises from the fact that the capital stock may be owned or the bonds may be owned by people who are not residents of the State. The capital stock of the Pennsylvania Railroad may be owned entirely or in a very large part in New York or in Chicago, or vice versa.

“What is the legal situation as regards the taxation of corporations under this, the most general form of taxation of corporations? So far as the taxation of capital stock is concerned, the courts of this country have finally reached the conclusion that it makes no difference where the stockholders live, because the tax is assessed, not upon the stockholders, but upon the capital stock. The situation would seem to be free from difficulty there, but it is not, because as soon as you levy a tax on capital stock the question arises. Upon what part of the capital stock are you going to levy the tax? Here is the Western Union Telegraph Company, which ramifies through, perhaps, every State of this Union. If you levied a tax upon the entire capital stock of the Western Union Corporation the Western Union Telegraph Company would be taxed fifty times; instead of being taxed once it would be taxed by each of the fifty States upon the whole of its capital stock, which, of course, would result in the company's going out of existence. Therefore, it is easily seen that where you have a tax on capital stock, in order to realize justice you must tax only a part of the capital stock. The question then arises: What is the economically defensible part of the capital stock that is taxable in each State?

“I do not wish to answer that question now, but simply to raise it and point out the difficulty and state the problem, showing that even though you tax the capital stock you have not got over the difficulties of double taxation and the question of the diversity between economic conditions and legal facts.

“What, however, is the situation with reference to the bonded indebtedness of railways? The most advanced States, as all scientists, have come to the conclusion that to tax corporations simply upon capital stock is manifestly unfair. You may have two corporations, each with \$100,000 working capital; one corporation may have no bonded indebtedness at all, and the other corporation may have bonds outstanding of \$200,000, double the amount of capital stock, and the second corporation may have raised

its entire working capital, in the economic sense, by selling its bonds and giving away its stock as a bonus. If, therefore, you tax only the capital stock, you would be taxing the first corporation three times as much as the second corporation; because in the second case, where you have a total amount of \$300,000—\$200,000 bonds and \$100,000 stock—you are taxing the corporation only upon one-third of its actual capital, while in the case of the first corporation you are taxing it upon 100 per cent. And therefore it is that all statesmen who have looked into the question, and a good many of our States that attempt to realize justice in taxation, now say that corporations must be taxed upon stocks and bonds or upon a valuation equivalent to stock plus bonds.

"Now, what is the legal difficulty there? The court of the United States, in the foreign-held bond cases, has decided that a tax upon the bonds of a foreign corporation is a tax upon its bondholders; and consequently, since a State has sovereignty only within its own borders, no State can reach the bonds of a corporation which are held outside of that State. There at once you see the deathblow given by a legal decision which, in my humble opinion, is totally incorrect from the economic point of view, though entirely defensible from the constitutional point of view. You have a deathblow given to the whole system of taxation, because if you can tax railway bonds so far as they are owned within the State, it will not be very long before you will have no bonds at all to tax within that State, and, as a matter of fact, you would have the same difficulties you had in the other case.

"I might go on and describe other forms—although these that I have mentioned are the most important—other forms of corporate taxation in this country, to show you that in each case we run up against these legal and constitutional conditions which are not in harmony with our economic conditions. It may be laid down, of course, as a general rule that in the long run, crystalized justice is nothing but the outcome of social conditions. The law is simply the legal statement of the economic and social conditions of a country; and the legal system always follows the economic conditions. The economic conditions come first and the legal conditions are gradually changed so as to be in conformity with the economic conditions.

"Now all that I have tried to point out is that we have certain economic conditions which are out of joint with our legal conditions, and that before very long we are bound to change our law so as to conform with our economic conditions; because, of course, we cannot change economic conditions to conform to the law.

"The question, therefore, arises, in view of the chaos in our state and local systems of taxation, to which are largely due these problems of double taxation; what is the remedy? There are only two general lines on which an advance can be made. The one is to attempt to secure a uniformity of State action, if possible, through Federal pressure. I consider that one of the chief functions of this Commission, not alone with reference to the taxation problem, but also with almost every other one of the problems with which you have to deal. That is to say, I consider that a great many of our existing evils in this country arise from the diversity, complexity and opposition between our State laws, and that as long as we have our present political system, which very wisely prevents the absolute centralization of all economic powers in the Federal government, we must try to get at the problem through a gradual unification or uniformity of State laws by pressure from above. That, applied to the problem in hand, means an attempt to do with the taxation problem what we are beginning to do

with the railway problem, having annual conventions of our labour commissions, our railway commissions, etc. There ought to be annual conventions of State tax commissions, where these problems might be discussed not from the narrow point of view of State sovereignty, but from the real economic point of view of the wider economic interests of the country; and those meetings ought to be held under Federal auspices, safeguarding, of course, the interests of the Commonwealths and preventing any friction or jealousy. In that way a great deal of good could be accomplished.

"If, however, that is an ideal still too remote for any practical purposes, there is one other way in which a reform of taxation in this country can be accomplished, through the intervention of Federal authority. I stated some time ago that I considered it highly inadvisable for a Federal government to levy a Federal tax on transportation or other companies for purposes of revenue. It is a question, however, whether we ought not—whether we may or not constitutionally—whether we ought not to follow the same principle that some of our State governments follow when dealing with the complications between State revenue and local revenue. In order to get around the difficulties of double taxation between counties, municipalities, etc., they levy a State tax on corporations or other subjects, and then turn back the revenue under a well-considered general system to the localities, thus avoiding the difficulties and the friction of which I speak. The question, therefore, arises: Can the Federal government exercise its powers of taxation by levying the tax at all events upon corporations engaged in interstate commerce, and then turn the proceeds over, according to well considered and carefully devised rules, to the various Commonwealths, in order to help along the various Commonwealths in their struggle to adjust and reform State taxation itself.

"This is the system that is pursued by other national governments. England, for instance, pursues the system in various kinds of taxes. In inheritance taxes they collect that revenue under well-settled rules and then turn over a part of the revenue to localities. So other European governments do the same thing; and we in our own country have the precedent of course of the governments collecting money and then turning it over to the States—a distribution of the surplus revenue, which, of course, was not very happy as a political measure, because it was not framed on any economic line at all, but it seems that the government has the constitutional power of getting revenue and then distributing it as it chooses.

"That, therefore, would be the line of thought on which I think a consideration of the reform of taxation ought to proceed in this country. To recapitulate what has been said, to sum it up so as to state it clearly, I will just say this, that our whole system of State and local taxation is a chaos, almost worse than a chaos, in the most advanced industrial States. It is not so, of course, in the agricultural States or in the Southern States, or even in part of the west, where the old general property tax is still suitable, because the economic conditions are not the modern conditions, but the economic conditions which were true of the north and east years and years ago; but wherever we have modern industrial conditions the old general property tax is no longer defensible. We are trying to get rid of it, and our advanced States are getting rid of it. There is even now a great commission sitting in New York city which—I may be permitted to say without divulging any secrets—will bring in a bill before long to reform the whole system of taxation in New York State, and it is proceeding along these general lines, although I am not now at liberty to state exactly what the recommendations will be.

"Now, what is true of New York will be true of all the other States in the Union soon. Everyone agrees that in order to bring about this reform we must have a divorce of State and local revenue. Everyone agrees that if you are going to have a separate State revenue you must have it primarily from inheritances and corporations. Everyone agrees that if you have it from corporations you cannot have a just system under the present conflict between legal facts and economic conditions. Ergo, I say, the conclusion is that we must so change the legal facts as to bring them into harmony with economic conditions. That can be done finally in only one of two ways, either by voluntary co-operation on the part of our State authorities, voluntary and possibly with pressure from above; or, secondly, through a certain separate or independent intervention by the Federal Government itself. Therefore, it seems to me that this problem, which at first blush seems to affect possibly only the Federal Government, is of very much wider importance because it affects not only the whole question of State and local taxation, and not only affects the question of just taxation of corporations themselves, but necessarily affects the whole system of taxation apart from that of corporations, because as soon as you solve the problem of taxation of corporations properly you are in a position where you can attack the other and perhaps more complicated problems of taxation of property."¹⁵⁵

Professor H. C. Adams. A very different and in most respects opposite view from that of Professor Seligman, as to the direction which railroad taxation is taking and ought to take, is reached by Professor H. C. Adams of Michigan University. Professor Adams' relation to the Michigan system of taxation has been dealt with under the section of this Report treating of that State. The latest and most developed expression of his views is contained in a paper read before the American Economic Association in Chicago on December 30th, 1904. The greater part of the paper is here given, as published in *Public Policy* for Jan. 28th, 1905.*

"In searching for the trend of railway taxation, it would be an error to assume the existence of a separate and independent system of corporate taxes. This assumption has been frequently made by writers upon American finance, but in so doing they fail to distinguish between the underlying principles of a system of taxation, on the one hand, and the machinery for administering that system, on the other. So far as methods for assessment and collection are concerned, it is true that railway corporations are placed in a class by themselves, but it is not true, speaking generally, that the theory of public contributions applied to them differs from the theory which is applied to other classes of property. That system of taxation, known as the general property tax, is as strong to-day as it ever was in the history of our country; indeed it is stronger, if we are to judge from the changes that have taken place in the laws of the States during the past twelve years.

"A glance at the laws of railway taxation in the several States and territories gives ample support to the claim that these laws fail to introduce any new principle into the established system of local taxation. Including the District of Columbia, and excluding Alaska from the list, local government in the United States is represented by fifty States and territories. Of this number only two, Rhode Island and the District of Columbia make no distinction in the matter of taxation between railway property and other property. That is to say, these political divisions fail

¹⁵⁵ Report of the Industrial Commission of 1900, Vol. IV, pp. 599-603.

* Since published in Papers and Proceedings of Seventeenth Annual Meeting of the American Economic Association, Part II, 1905.

to provide special methods even for the assessment and collection of railway taxes.

"There next comes a list of thirty-nine states which make the general property of railways, including both personality and realty, the basis of taxation, but which provide machinery for assessment of railway property different from that employed in the assessment of general property. The character of this administrative machinery is of no importance as bearing upon the question under consideration. Nor does the fact that some of these states make an assignment of railway assessments to the minor civil divisions through which the railway runs, while others distribute the money collected, and still others keep this money for state expenditures, bear upon the problem in hand. The important fact is that the system of local taxation in these thirty-nine states expect railway property to pay for the support of government an amount in proportion to the value of the property, the same as in the case of general property. These thirty-nine states, like the two already mentioned, making forty-one in all, are properly included within the jurisdiction of the general property tax.

"There are five states, Delaware, Massachusetts, New York, Pennsylvania and Kentucky, which tax railway property according to its value, but assess the tax to the value of stocks and bonds rather than to the value of real and personal property. In all cases, with the exception of Connecticut, this tax upon stocks and bonds is supplemented by other forms of taxation. It is the *ad valorem* and not the specific tax that gives character to their taxing systems. It thus appears that forty-seven out of the fifty-states and territories aim to tax railways in proportion to their value. The remaining states, Maine, Maryland, and Minnesota, have adopted a system of specific taxes, making gross earnings the measure of the duty of railways to pay for the support of government. Two states, Vermont and South Dakota, give the railways the choice between paying upon *ad valorem* or a specific basis. The states of Ohio and Texas also tax railways upon the basis of gross earnings, but make this as a supplementary or additional contribution. Five states adopt the essentially pernicious method of supporting their railroad commission by means of a special tax on earnings. Other minor differences might be mentioned, but they would not affect the conclusion that, with the exception of Maine, Maryland and Minnesota, railways are taxed according to the value of their property, and that both common law provisions and constitutional rules relative to equity and justice in taxation require that they pay a rate equal to the rate of other property upon their cash or *par* assessment.

"The courts have taken one step which may prove to be a point of departure for the development of new principles in the taxation of railway corporations. I refer to their recognition of a franchise value. It is not necessary to go into the details of these cases nor to discuss the propriety of the rule accepted for the measurement of franchise values. The significant point is that the courts have taken judicial cognizance of a value in excess of what may be termed the inventory value or the value of the physical properties. This being the case, the question at once arises as to the source of this excess or surplus value, as also its social and industrial quality, and, should an analysis of this value prove it to be in any way peculiar, the further question arises, whether the principles of equity and justice, which are acknowledged to lie at the basis of taxation, may not require the taxation of this value in a peculiar manner. To answer this question calls for an analysis of what for convenience may be termed the

surplus value inherent in the property of a prosperous railway, and it is to this analysis that I now invite your attention.

"1. This value covers, in the first place, the value of the franchise, that is to say, the value of the right to be and to act as a corporation. An assertion of a franchise value as a distinct form of value, however, is submitted as a concession to legal lore rather than because it is believed to be of very much importance. It is undoubtedly true that a franchise carried with it an independent value when the right to be and to act as a corporation was an exclusive privilege. At present, however, general corporation laws have destroyed whatever value pertained to a franchise on account of its exclusive character. If there be surplus value, it must be found in the nature of the industry in question, or in the relation which that industry bears to the principle of competition, and not in the fact that a particular body of men are at liberty to exist as a corporation. The surplus value which we are now endeavoring to explain is something more than the formal value of the franchise.

2. Holding in mind the business of transportation by rail, this value includes, in the second place, the possession of traffic not exposed to competition, as, for example, local traffic. There are, of course, commercial limitations to the value accruing to a railway corporation from this source. For example, the rates from non-competitive business are more or less influenced by the rates for competitive business. The curtailment of demand through excessive charges, also, as well as all those considerations which find expression in the law of monopoly prices, act as commercial restraints in the adjustment of local railway tariffs. But, notwithstanding all that may be said in this vein, it yet remains true that commercial considerations offer no guarantee of just and reasonable rates when judged by ordinary business standards; and the margin of surplus earnings thus rendered possible becomes the basis of a surplus value, that is to say, a value in excess of the inventory value of physical elements.

3. The non-physical value of the railway includes, further, the value which arises from the possession of traffic held by established connections. The fortunes that have been made in the railway business during the past fifty years have resulted largely from the organization of independent companies into great railway systems. The important point for this analysis however, is that the amalgamation of connecting lines, as well as the consolidation of competing lines, gives to each member of the operating system thus created a class of traffic which it might not otherwise be able to hold, and consequently confers upon each member of the system a value which it might not otherwise possess; and when it is remembered that the rates at which this traffic is moved are not exposed to the competition which would exist were it not for the organization of railway properties into systems, it is evident that this element of value is likely to be of considerable importance. From the point of view of the influence of competition upon the earnings of railway corporations, the difference between the so-called competitive and non-competitive traffic is less than is commonly supposed. whether traffic be local or through, competition is no guarantee that it will be carried for what it costs to render the service.

"4. The intangible value includes, in the fourth place, the benefit of economics made possible by the increased density of traffic. This statement rests upon what is universally recognized as the fundamental business principle of railway transportation. It means that the growth of population and the consequent increase of traffic which results from the growth

forces a value into the treasuries of railway corporations which cannot be credited to the superior ability of those by whom railways are administered. Were this business exposed to the influence of competition, the value in question would be dissipated to the public through a reduction in the price of service. For many reasons, however, this is not possible in the case of the business of transportation and the value resulting from economies rendered possible by the increase in traffic, comes into the possession of the corporation rendering the service.

"5. Lastly, the intangible value of a railway corporation includes a value arising on account of the organization and vitality of the industry which renders the service. This value, consequently, is in the nature of an unearned increment to the corporation. It may be said that all industries are interdependent, and that every business depends for its prosperity upon the prosperity of those who are its customers. This is undoubtedly true, but it is equally true that, unless all industries are equally exposed to competition, or upon the same basis so far as concerns their ability, to avail themselves of the advantages of monopoly, some will be able to maintain while others will be forced to give up the value that accrues on account of the widespread development of industrial technique. The significance of this observation in the analysis of surplus value becomes evident when it is conceded as an answer to the claim that the railways have created the wealth of the world and that their compensation cannot, therefore, be too highly appraised. It is a mistaken analysis that overlooks the close interdependence of all the agents of industrial prosperity.

"If the above analysis of the origin and nature of surplus value, as it appears in the case of a prosperous railway corporation, be correct, it is evident that this value exists because it fails to be diffused to the public through the agency of commercial competition. Were competition able to keep the price of the service of transportation in the case of each and every railway down to the cost of the service rendered, or were it good policy for the government to define a reasonable rate as a rate which coincides with the cost of service, including normal profit, no such value as that under consideration could exist. The capitalization of railways, and, consequently, the assessment of railway property for the purpose of taxation, would tend to be the cost of reproducing the plant, as in the case of manufacturing properties, whose balance sheets are continuously exposed to the adjustments of competition. This means that the surplus value of a railway corporation is monopolistic in its origin in the same sense, though not for the same reason, that the capitalization of the rental value of real estate is monopolistic. It is a value contributed by the public to the corporation because of the imperative character of the public demand for transportation. It results from the fact that increased density of traffic due to the increase in population and to the development of general commercial activities, provides the railways with an ever increasing opportunity of availing themselves of the productive principle which lies in organization. The relative amount of this surplus value, which should be credited to railway managers on the one hand, for availing themselves of the opportunities of increased economies, and to the public, whose industrial activities furnish these ever broadening opportunities, is not here in question.

"The important fact is this, that a portion of the surplus value now enjoyed by railway corporations is a direct contribution from the public, and that competition is incapable of diffusing this value through a reduc-

tion of the price of the service. It is a socially produced value and the logical application of the principle which lies at the bottom of the institution of private property, namely, that he who produces a thing should be its proprietor, will lead to the conclusion that the public is a joint proprietor with the railway corporations in the property which they control. This at least is the question which, as it appears to me, the attempt to secure a just system of taxation as between railway property and other property will force upon the consideration of the courts, and, should the courts acknowledge the accuracy of the analysis here suggested, and extend their definition of property to include a quasi-public property as they now acknowledge a quasi-public industry, a radical modification of the system of taxation becomes imperative. The situation disclosed by this analysis is one for which the theory of the general property tax makes no provision. That theory assumes value to be homogeneous, whereas the foregoing analysis makes it clear that this is not true. The tendency in railway taxation of which this paper speaks is not to be found in the statutes, but in the necessities of the situation. If my analysis be correct, it follows without question that the underlying principle of the financial system of the future will be the recognition of a joint proprietorship between the public and the corporations in all cases where surplus value proves to be a permanent feature. This, of course, assumes that a socialistic programme will not be realized."

Mr. Wm. W. Baldwin. The theory of taxation advocated by Professor Adams was criticized by Mr. William W. Baldwin, Assistant to the President of the Chicago, Burlington and Quincy Railway, in a paper also read before the American Economic Association, on the same occasion. The paper contained a special criticism of the Michigan system of railroad taxation. This portion of the paper is here omitted, as the views of Mr. Baldwin on the Michigan and other western systems have been given elsewhere. That portion of the paper which deals with the general question of railroad taxation, and more particularly with Professor Adams' theory, is as follows: Also from *Public Policy*, Jan. 28, 1905.*

"It is claimed by many to be the law that investments in railroads are no longer to be regarded as private property for the purposes of profit.

"The merchant, the manufacturer, the banker, the farmer, the miller, the ship owner may derive whatever profit he can from the lawful use of his property and talents, taking the risk of loss; but it is said that the investor in a steam railroad is limited to what is called a fair return upon the value of the property used, which, being calculated, is held to mean a return based upon the lowest generally prevailing rates of interest, and without guaranty of any return, and, notwithstanding, he takes the risk of loss, and often loses. If returns show a larger profit, demand is frequently made that the state reduce the rates, that is, the price a railroad may charge for the service rendered; and, the property being held to be public property, because employed in the business of carrying for the public, the state does reduce the rates.

"Now, this status of railroad, property, this limitation by law of its earning capacity, should, it seems to me, be taken into consideration by economists in framing laws for its taxation, especially if such laws have a social object. Professor Seligman says that taxation may be utilized for social purposes, and speaks of socialists, extreme socialists, he calls them, represented in academic circles in this country, who maintain that the social problem is the great problem, and that a tax is not a tax, unless it

* Since published in Papers and Proceedings of Seventeenth Annual Meeting of the American Economic Association, Part II, 1905.

has a social object as distinguished from a fiscal object. In a sense, of course, all taxes are collected for social objects, but in this connection is meant the distinctly socialistic purpose of appropriating, through taxation, as distinguished from the exaction of an equal contribution in proportion to value to meet the fiscal needs of the state.

"Are we entering upon a period of such social taxation, or appropriation of railroad property? Are we to have a system of tax laws applicable to railroads only, and based upon the view that this one class of property in this country has no moral right to earn more than a specified rate of interest or return upon its cost, without guaranty of any return, and that if a railroad shows a surplus, beyond the specified rate, such surplus may be, and ought to be, reached through the taxing power

"Treating railroads as quasi-public property, and restricting their right to surplus earnings through reduction of rates, is subject to the powerful limitation which the courts have inserted, that they shall be permitted to earn some return upon the investment. But no such limitation will, it seems, be written, even by the courts, into a tax law. The taxing power is practically without limit. The power to tax is the power to destroy. Does the suggestion not appeal to economists who are not socialists, that it is going a step too far to devise taxation as a means of reaching surplus, exclusively for this form of property, now so largely held for investment? It is true that during the past five-year period railroads have been prosperous, but not more so than many other lines of business; and in the previous five-year period they saw much of adversity, and entire investments were wiped out, which fact cannot and will not be taken account of in fixing the rate they should now be permitted to earn. Those who are familiar with the subject of railroad taxation know the practical impossibility of reducing the tax, in the face of public opinion, whatever depressions in business may be experienced; hence the greater care should be exercised in adopting a policy intended to reach present surplus railroad income through taxation.

"That taxes, the means of supporting the government, should be levied with equality, and their burden rest uniformly upon all subjects on which they are laid, is a correct principle in economics, as well as imbedded in the constitutions of the states. Over and again courts have said that "a sound tax law must equally distribute its burden among the citizens according to their property."

"What reasons then are urged for applying exclusively to railroad property a tax system, based upon reaching their surplus earnings, after allowing a rate of return upon property deemed to be socially or ethically sufficient, while no attempt is made to reach the surplus of other citizens and their property by similar methods?

"In prosperous times, many, if not most, lines of business show surplus income. What economic reasons are given for applying these methods to railroads only?

"It is said that the railroad is a peculiar property, and the peculiarity is that commercial forces fail to dissipate its surplus earnings; which is only another way of saying that its surplus is more permanent or more to be depended upon than is seen in other industries.

"Also, that because the state requires complete reports from railroad companies, the amount of their surplus is more easy of ascertainment.

"The first reason does not appear to be borne out by experience. The profits of railroads seem to fluctuate with good and bad times and conditions, as much as do those of other industries, as a class; and their surplus is as

quickly dissipated by the blasts of adversity. The average net earnings per mile of the Burlington road for the four years, prior to the year 1887 were \$3,420, while the average for the succeeding four years were \$1,618 per mile, one of the consequences of the enactment of the Inter-State Commerce law, and of a strike of locomotive engineers, which may occur to any railroad. At the mercy of the Legislature and the commission in the matter of rates, and of the labor union in the matter of wages, no class of property, it seems, must fight harder to prevent the dissipation of its earnings than that owned by railroad companies.

"Another answer is, that if the railroad industry is to be, in effect, subjected to an income tax, some endeavor should at least be made to apply similar methods to other industries; and then, whether their income proves to be temporary or permanent in character the test will be the same. Regarding the matter of reports, the answer is, get the reports; require other industries, as well as railroads, to furnish them; make some honest effort to lay the income tax upon other industries.

"Another reason is based upon an assumption that really goes to the root of the whole matter, namely, that other industries and property are, in effect, taxed in proportion to income, through assessments of value, fixed from frequency of sales, while, in the case of railroads, no such sales can guide the assessor, and, therefore, a method of assessment through income must be devised.

"The assumption is not founded upon fact. Other property is not taxed in proportion to income through the sales test; it is not assessed at its value by any test.

"The State Board of Assessors of Michigan announced their finding, that the true value of the general property in that state for the year 1902 was \$1,715,000,000. The assessment, in fact, of the same property for the same year was \$1,418,251,858, a difference of more than twenty per cent. There is hardly a doubt that, if the investigation of the State Board of Assessors had been thorough, and especially if the assessments upon the general property had been levied upon any basis of income, the disparity would have reached fifty per cent.

"But notwithstanding the apparent lack of adequate reasons, there is now in operation in the State of Michigan, unless the courts forbid, a plan for the taxation of the railroads of that state largely upon the basis of income, which is dependent for its results upon the social view that railroads are entitled to earn only a certain designated amount.

"It is suggested that the Michigan Legislature adopted this so-called *ad valorem* tax law for railroads upon proof that under the gross earnings tax system they were paying less taxes in proportion to the true value of their property than the general property of the state. But this point loses force when it is known that this proof consisted of nothing more or less than theoretical deductions and conclusions of value previously worked out by capitalizing income at certain low percentages, by the very same experts.

"Economists say that the fundamental idea of an *ad valorem* tax law is that it rests upon property, without regard to ownership or the proportion of protection furnished, and without regard to the ability of the owner to pay a uniform rate to be levied upon all property in proportion to its value.

"An income tax on the other hand, rests entirely upon ability to pay, as measured by income. When the income is derived from property, it is taxed regardless of the value of the property itself. Vacant land, how-

ever valuable, produces nothing to the income tax, while property, such as a telephone system, having small value apart from its peculiar use, may show large receipts which an income tax would reach. Governments decide what system the property tax of the income tax, is, on the whole, best suited to their condition and necessities, and it is easily conceivable, may adopt a system combining the two, that is, for taxing the land and all interests in land, and all tangible personalty, according to value, and likewise, taxing all incomes, with adequate provision against double taxation, that is that no property which has paid the *ad valorem* tax shall in addition pay an income tax.

"Such an income tax law would be carefully drawn, and all interests be guarded so as to ensure equality and uniformity between taxpayers. But that is a totally different affair from an income tax administered as an *ad valorem* law, or an *ad valorem* law administered as an income tax. In the first case, income might be determined, not from actual receipts, but from expert calculations of what income ought to be produced from property having a certain estimated value. In the second case, value is determined from income capitalized. Still different is an *ad valorem* law administered with a social purpose, that is, through the selection of a certain class of property, and limiting all property in that class possessing income to a percentage return deemed socially sufficient, and capitalizing such property upon that percentage, while all other property in the class is valued at cost of reproduction in present form, without regard to income.

"But the question of valuation is, after all, only a part of the problem. If, in fact, the rate of tax laid upon the real value of other property in Michigan is ten mills on the dollar, or less, why should railroad property, upon any method or by any system, be required to pay a rate of sixteen and one-half mills? No consideration of the so-called Michigan plan can be adequate which ignores this feature of the case. Economists, apparently, devote themselves to the question of devising theories for securing a complete financial estimate of all the features of a railroad, when the question which might well engage their attention in this connection is, what part of this value shall be subjected to taxation, in placing the tax burdens upon this class of property, the same as it, in fact, rests upon other property, in proportion to value?

"Professor Meyer says that a railroad is worth what it can earn. Professor Seligman thinks that taxation of net receipts is a more equitable system of taxation than any other, and, speaking of the operation of the Ford Bill in New York says that its object is to hit the difference between the value of the tangible property and the total value of the corporation, or the goodwill of the business. Professor Adams' paper read to-day is devoted largely to showing that there exists a peculiar element of value in railway property, that may be reached for taxation by widening the jurisdiction of the general property tax so as to reach this peculiar value, meaning the value of the business as a going concern.

"The Northwestern railway, meanwhile, in the State of Michigan, with no change in its property and no addition to its earnings, finds its tax bill in the first year of this widening of the jurisdiction of the general property tax leaping from \$78,000 to \$234,000 and the proportion of tax to net receipts reaching a modest 105 per cent.

"It will not do to say that economists are not concerned whether railroads are compelled to pay more than an equal share of the taxes of the state, in proportion to the value of their property, compared with all the other property. That is the very question about which they ought to be concerned. The aggregate assessment made by local assessors upon the real

and personal property in the Michigan counties in which the Northwestern road is situated, is below fifty per cent. of the true aggregate of such property, and the rate levied thereon does not exceed ten mills; but the property of the railroad company, in the same counties, is assessed at over one hundred per cent. of full value, and a rate of sixteen and a half mills is levied upon that assessment. No fair-minded economist will justify such inequality. If, in the general assessment, through undervaluations and omissions from assessment, it results that the total valuation of the general property does not exceed thirty or fifty per cent. in value, that fact must have consideration in any logical or just administration of the *ad valorem* system. On the other hand, if income is made the test, a railroad is no more worth what it can earn than other property is worth what it can earn. If income is the most equitable measure of value, then provide an income tax that will reach the income value of all business enterprises alike.

"The law of Michigan provides for the ascertainment of what is denominated the "average rate" of taxation, by dividing the sum of the valuation of the general property of the state into the aggregate tax collected from the general property; and this so-called "average rate is levied upon every railroad wherever located.

"Is it not feasible to ascertain by investigation what is the true aggregate annual income of the general property of the state, and deduce therefrom the proportion of such income which, upon the average, is paid in taxes by the general property, and fix that as the rate which each railroad company shall pay upon its net receipts?

"I am speaking now only of the economic, and not of the legal, aspect of the matter. Under the present system, we can draw from the general property, to compare with railroad property, no test except a local assessment, crude, contradictory, and made by the taxpayers themselves, or by those whom they elect to office, from which is deduced what is called an "average rate," to be levied upon railroads at excessive estimates of value, derived from capitalizing their earnings at low rates.

"Economists can surely devise methods for ascertaining the proportion of earnings paid in taxes by property in general, and applying such rate to the net earnings of railroads, which will produce less inequality and injustice than grows out of such manifest maladministration of the *ad valorem* law.

"If I do not misunderstand Professor Adams, he may not dissent, in principle, from this view of broadening the income tax. Referring to certain manufacturing industries doing business under conditions which may secure to the proprietors a return considered in excess of the normal return, he says:

"The Government retains the right to regulate prices, if need be, so as to extinguish any surplus value.

"He would, doubtless, be willing to add that the Government, in addition to regulating the prices of such manufacturer, may also tax him, if need be, so as to extinguish any surplus value in his property.

"Are economists ready to inaugurate this tax system for such industries? Take for illustration, the banking industry. That capital employed in banking enjoys a much higher return than that invested in railroads, is well known; and it, therefore, must be in excess of the normal. Shall Government employ the taxing power as a means of extinguishing surplus value in the banks?

"It may be of comparatively little moment that owners of railroads protest against the application of these methods to their property, as a class, and to no other property; but it is a matter of importance to us all to know whither we are tending."

Mr. Thos. F. Woodlock. In New York the Ontario Commission had an interview with Mr. Thomas F. Woodlock of the *Wall Street Journal*, author of "The Anatomy of a Railroad Report" and a recognized authority on financial and railroad matters. Mr. Woodlock strongly favoured the system of taxing railroads on their gross earnings, as the fairest practicable method for all parties. His position may be gathered from the following extracts from the interview:—

"Without pretending to be an expert, I have always felt that the safest, fairest and easiest way of taxing railroads was on earnings, either gross or net. Now there are objections to taxing gross, and there are objections to taxing net; in fact there are objections to any scheme you can think of. An advantage in the case of gross earnings is that the auditor of the company makes the assessment, in other words, you cannot charge expenses for wholesale betterments, etc. On the other hand, if you tax gross earnings it may happen that one railroad is compelled to operate at 75 per cent. of expenses, another at 50 per cent., and so on. But on the whole, it seems to me that the gross earnings' system has the preponderance of suitability for this purpose, because the gross earnings are easily ascertained.

As to the distribution between provinces, he said: "The provinces adjoining on the east or west might be getting an undue proportion of the benefits, which they do not help to provide, and, therefore, should not tax. It seems to me that the business originating either way in Ontario, and a fair proportion of the through business, would be the proper gross earnings for the Province of Ontario to base the taxation upon.

"The proportion derived from local and long hauls depends much on the character of the business; the matter evens itself out pretty well. There seems to be a sort of rough justice in it. Of course there are going to be hardships as between provinces. They cannot be avoided.

"The principle of taxing a railroad on gross earnings between certain boundaries comes as near to giving that section its proportion of the average value of all business as you can get. Because where that particular section is extra valuable then you get your local traffic in; where it is not, you get your through traffic. It seems to me, therefore, that this system of valuation is more fair than any way of basing your valuation on road bed, rolling stock, earnings power, etc., etc.

"In the long run gross earnings fix the taxable value. Capital will bring what it will bring. Therefore, if you can get at the income in some way you are getting to the very heart of the thing, and you are eliminating such things as tend to obscure it."

Mr. Woodlock recalled the case of J. J. Hill paying over \$50,000 a mile for the Burlington road, which would not cost over \$30,000 to build; some of it not above \$18,000—yet Hill paid \$50,000 for it and it was a good bargain because he gets the money out of it.

"The great question is as between gross and net earnings. Naturally I would very much prefer the latter, but it is so difficult to draw the line between what is maintenance and what betterments. If you could get a perfectly uniform system of bookkeeping it might be of some use, but you cannot get a uniform system of charging betterments.

"If a railroad will give me their gross earnings correctly, I defy them to do any monkeying with the figures afterwards. The gross earnings are the one thing we can swear to.

As between the lines with heavy and light traffic, he said: "It is true that the tax payable by the poorer line, operating in the rear districts of the country, will be proportionately larger, to some extent, but in point of fact the actual amount of the hardship will be very small.

"I see no objection to a graded tax, because where there are greatly varying conditions you can grade, \$3,000 per mile so much, \$6,000 per mile so much, \$10,000 per mile so much, etc."

As to branch roads, he claimed that these roads were running to feed the main system, and it payed to run them; if not directly yet in indirect benefits.

He gave several illustrations of the impossibility of valuing a road on its cost or capitalization: "The St. Paul Railroad about ten years ago had gross earnings amounting to \$4,900 per mile; they are now \$7,200 per mile, an increase of pretty nearly 50 per cent. The capitalization of the St. Paul road ten years ago was, roughly speaking, \$31,000 per mile, and to-day probably \$30,000. The value of the St. Paul road to-day is very different from what it was ten years ago, and yet there is nothing in the St. Paul road in its tracks, perhaps they have substituted 60 lb. rails for 50 in a section or two, a little more paint on their cars, bigger terminals; etc., but nothing like the 50 per cent. increase in value which has come from the earnings. It seems to me that the whole thing is the earnings. Now take the case of the Pennsylvania R. R. In some places they are on their fifth location that is to say in some sections they have four times built a line and thrown it away, so that the present is their fifth location; nevertheless they have only the one line to-day in place of the five built and thrown away. the books show only the one line as property held by the railway, and that is all the property you could tax." 156

Mr. Hugh L. Bond. At Baltimore the Ontario Commission interviewed Mr. Hugh L. Bond, second Vice-President of the Baltimore and Ohio Railway, who spoke very frankly and interestingly of the various methods of taxation encountered by their railroad, and of what he considered to be the most reasonable system of railroad taxation. As a result of his wide experience he had reached the conviction that the gross earnings system was the fairest for all parties. His views were expressed as follows:—

"It was the early custom in this State to exempt railways from taxation. The Baltimore & Ohio system property in Maryland is exempt from taxation, but of course the Baltimore & Ohio has grown, so that the Maryland part is the smallest part of it. We are not altogether exempt from taxation, that is, we have an agreement by which we pay one per cent. of the gross receipts in the State of Maryland in consideration of certain rights granted by the State, and under which agreement certain things are to be done by the company. In Virginia and West Virginia the original charter exemptions did not extend. The system now extends from New York to Chicago and St. Louis, and consequently we have all sorts of taxation.

"We pay taxes in New York, Pennsylvania, Maryland, District of Columbia, West Virginia, Ohio, Indiana and Illinois, and in no two of those States is the system the same. Relative to other property, I think it is safe to say that probably in all those jurisdictions, in the absence of some contract with the State in regard to taxation, the railroad pays more on its property than an ordinary individual pays on his; of course you would rather expect that. I think this is so as compared with other corporations too, because there are very few corporations whose property is as tangible and easily ascertained as that of a railroad, and in many of the States the manufacturing corporations are treated very leniently because they want them located in the State. For instance, this city exempts the plant of a manufacturing corporation from city tax, and that is not an uncommon thing in other cities.

"Now the fairness of railroad taxation depends a great deal on the fairness of the men who administer the tax laws. There is no self-executing tax law that I know of, except the tax on gross receipts. I think the general feeling among the railroad men is that that, perhaps, is the fairest basis of taxation, because a railroad is valuable only as it earns; the question of how much money there is in it does not really represent its value, for the reason that a great many roads in the nature of things were built ahead of the needs of the country, and it is rather in the interests of the country to have them ahead of their needs if they can get them, but railroad people do not object to paying taxes on gross receipts, because they do not have to pay taxes unless they have something to pay them on. Not that anything really reconciles a tax-payer to paying taxes, but he feels better when he has the money. In this country, however, this question is seriously hampered by the question as to how far a State can tax gross receipts. The Supreme Court decisions are pretty clear that as a general thing the State cannot tax gross receipts on interstate business, and while you find in many of the States that the tax laws do apparently tax the gross receipts on interstate commerce, and you find that the railroads are paying those taxes, it is extremely doubtful whether those taxes are legal. At the same time the railroads pay them because they consider them the fairest form of taxation. That is the general form of taxation for state purposes in this State of Maryland. A railroad organization subject to our general tax laws, would pay local taxes on the basis of an assessment by the local assessing officers, i.e., county and municipal taxes generally, but the State taxes are on the basis of gross receipts, on a sliding percentage of gross receipts per mile. The railroads pay their tax, although the validity of it, while upheld by our Court of Appeal, is really very doubtful, if taken to the Supreme Court.

"In Pennsylvania, with the exception of Philadelphia and Pittsburg, there is no taxation for local purposes. All the taxes go to the State. Now the taxes are of two sorts; first, the tax on bonds held in the State; the other the tax on capital stock. The tax on capital stock is really a tax on the property of the company as assessed by the state officers. Where there is a market for the stock and it is actually traded in and all that, they take that as the main element of proof of the value of the property, but a large part of the railroads in the State have capital stock which is not on the market but is held by a parent company, like the B. & O. In that case they make a personal inspection of the property and make a valuation based on that and on earnings. They have really said if we tax you on the various properties you are really paying on the capital stock, and in a spirit of fairness they have even gone so far as to allow us to deduct or allow for these items.

"Under the law of Pennsylvania you are subject simply to the fairness of the assessing officers. It is perfectly within their power to put one railroad up and another one down, or take any valuation they choose, and it would be next to impossible to attack it in the absence of bad faith, etc. Now in Ohio the method of assessment is a little different. In Pennsylvania it is done by the State officers. In West Virginia it is done by the State Board of Public Works. In Ohio the actual assessment of the property is done by the county auditors meeting together; that is, the auditors of each county in which the particular railroad is located meet together and decide on the total valuation of the railroad. That is subject to review by the Board of Review, composed of State officers, but that practically is only for purposes of equalization. Now, if it is part of an interstate road they are entitled to consider it as a whole and decide on a mileage basis. They, of course, get reports from the railroads. On this assess-

ment that I have spoken of, the local taxes as well as the State taxes are based, but on top of all there is a gross receipts tax of one per cent. which goes only to the State. Now the origin of that gross receipts tax was that in 1896 the State of Ohio was "broke". They did not know how they were going to make both ends meet, and they needed \$200,000 and they came to the railroads and asked them to help them out. To help them out the railroads agreed to pay one half of one per cent. on the gross receipts, not only on local traffic but on all their traffic, although they only did it because they agreed to do it.

"Our experience in Ohio, however, has not been very cheerful, because that tax, which was intended to raise \$300,000 actually, on account of the increase developed into \$600,000, and not only that, but the State officials came down and said they had to have \$600,000 more, so we had to give them one per cent. instead of the half of one per cent.

"The State Board of Indiana adopts an arbitrary system of assessment. It is not a difference in law; merely a difference in assessment. They base their assessment on gross receipts and then they make an arbitrary deduction for operating expenses and they say the difference is net, which ought to be capitalized to find out what the value of the property is. We make a report of the details of the property, but it does not amount to sour apples. The fact is that the only thing they look at is the gross earnings, but if you can show your position to be exceptional and that the basis which they use would be unfair to you, they do reconsider it.

"Their ordinary rule is to take 70 per cent. of the gross earnings as operating expenses and capitalize the remaining 30 per cent. Now that is really arbitrary. There are no two roads which have the same ratio of operating expenses. It depends on the traffic. Now we have no local traffic in Indiana at all; simply on the Chicago through line, and it moves at a very low rate. The only thing that keeps it up is the volume, and there they have modified their rule somewhat, because they know it is impossible that 30 per cent. of those rates should be net. We have to haul in competition with the lakes, and if there is any profit in the through haul we have to take that.

"On the whole, I think the most equitable basis for the taxation of railroads is the gross receipts basis, but you won't find that carried out in almost any State in the Union, because of doubt as to the validity of the system. They use all sorts of subterfuges to protect themselves, even in Minnesota. There is no reason why you should not make a perfectly clear and straight Act in your country, but in this country the State is afraid to do that because litigation which attacks your whole revenue basis is a very serious thing for a State, and you cannot afford to risk it. So they get around it in all sorts of ways, and use it really as a basis through the method of assessment. There are only two ways of doing it. One is to have an assessment by the legislature, which will have in the end to get down to the gross earnings basis; the other is to have an assessment board of officials, which is better from a scientific standpoint, officers whose jurisdiction covers the whole State. They are not always the fairest to the railroads, but it is, generally speaking, fairer and more scientific to have special officers. You will either require to have an assessment by a local board or an assessment by the legislature, which must be made on the basis of gross receipts. It would be, of course, ideal if you could have it on the basis of net receipts, but that takes in so many methods of accounting, and it would not be self-acting. Of course you cannot have any system of taxation which will not work some hardship on someone." 157

President of N. Y. Central. At New York the Commission had an interview with Mr. W. H. Newman, President of the New York Central Railroad, and Mr. O. G. Getzen-Danner, Tax Agent of that system. While they freely discussed the subject of railroad taxation, they did not wish to have their statements specifically quoted. In substance, however, their views on the leading points were as follows:

In their opinion the railroads, in proportion to other property or business enterprises, were as a rule overtaxed. This they held to be particularly true in the State of Michigan, whose system is unfair to the railroads and precludes all knowledge as to the real proportion which the railroads should pay. The effect of the Michigan system, in the long run, must be to injuriously influence the business of the State by discouraging railroad enterprises in it; and by tending to drive it to other States where the railways are treated more liberally or more justly.

They considered the system of taxing railroads on their gross receipts as much the most equitable and practical, and thought that three per cent. on gross earnings might be taken as a reasonable rate, other things being equal. Mr. Getzen-Danner thought that there ought to be a graded scale of rates by which the newer or poorer roads would be charged a lower percentage than the more fully developed ones. As to the principle upon which the taxes should be apportioned, between the different States through which the same railroads ran, they considered that system the fairest by which local traffic was considered as belonging wholly to the State in which it was conducted, while through traffic was divided between States on a mileage basis.

If, however, railroad property must be valued as a basis for taxation, then they would favour the valuation and taxation of railroads as a whole by the Federal Government, and the distribution of the taxes to the different States. Failing that, there should be at least a Federal valuation of the railroads, with an apportionment of the valuation to the different States, leaving it to the individual States to fix their own rates and collect their own taxes. In no case, however, should the valuation be left to a miscellaneous series of local municipalities.

All things considered, they regarded the gross earnings system of taxation as much the best, and were sure that the necessary returns could be quite accurately obtained from the different railroads. At the same time the State tax officials should have the right to investigate the books of the companies.

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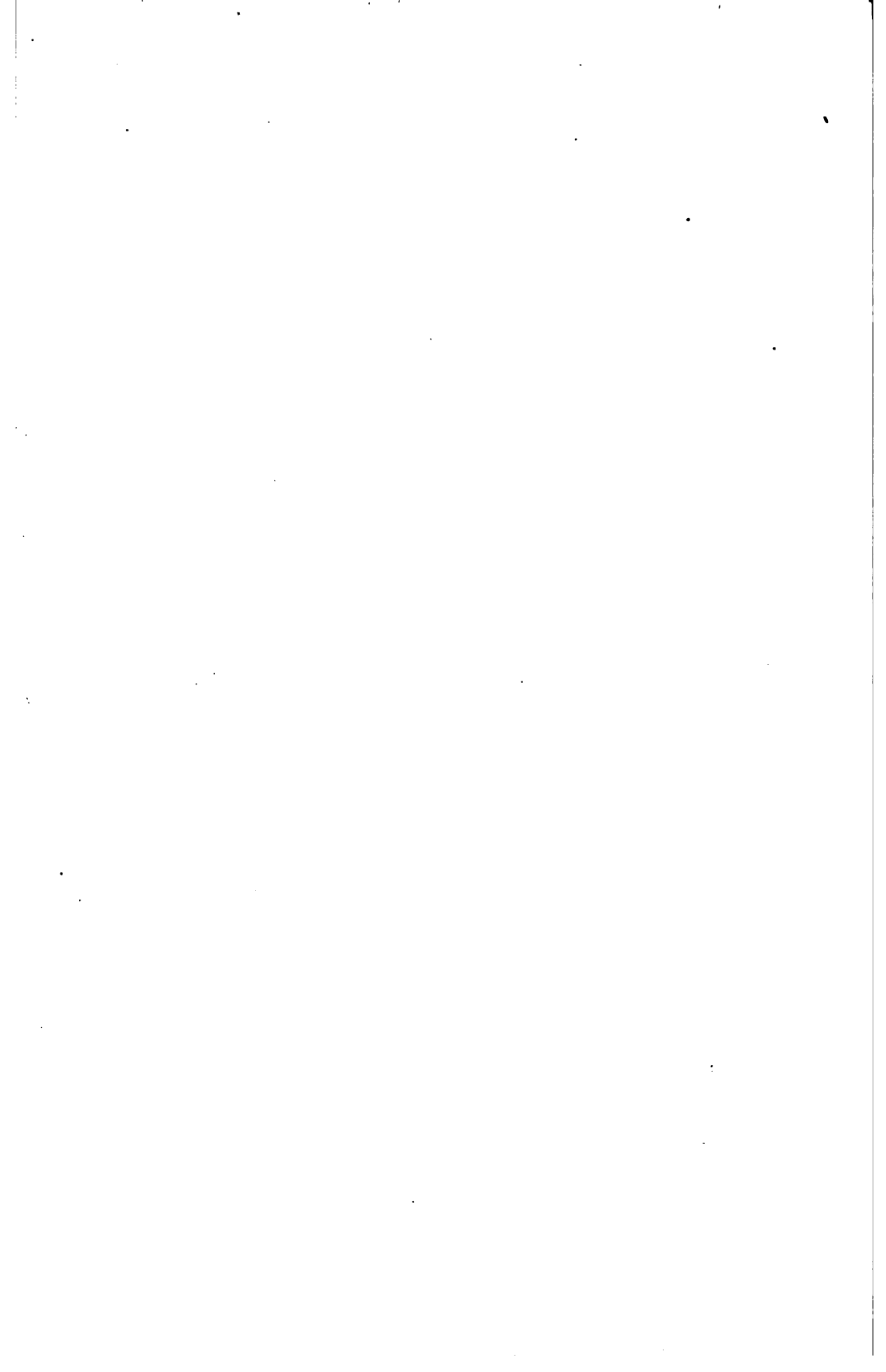
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RETURN

To an Address to His Honour the Lieutenant-Governor; praying that he will cause to be laid before this House a return of copies of the statement of the Case of the Dominion and the Answer of Ontario to the Statement of Case of the Dominion filed on Indian Claims arising out of the North-West Angle Treaty No. 3.

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IN THE MATTER OF THE ARBITRATION

FOR SETTLEMENT OF ALL QUESTIONS RELATING OR INCIDENT TO THE ACCOUNTS, AND FOR THE SETTLEMENT OF MATTERS OF ACCOUNT BETWEEN THE DOMINION OF CANADA AND THE PROVINCES OF ONTARIO AND QUEBEC, AND BETWEEN THE SAID TWO PROVINCES, PURSUANT TO 54055 VIC. CAP. 6, CANADA; 54 VIC. CAP. 2, ONTARIO; AND 54 VIC. CAP. 4, QUEBEC.

Filed the Eighteenth day of October, 1893.

Statement of Case of the Dominion relating to claims against the Province of Ontario for repayment of annuities which the Dominion has paid to the Salteaux Tribe of the Ojibeway Indians under the North-West Angle Treaty No. 3.

1

Prior to and in the year 1873, the Salteaux Tribe of Ojibeway Indians inhabited a large tract of land, which may in general terms be described as covering the area from the water-shed of Lake Superior to the North-West Angle of the Lake of the Woods, and from the American border to the height of land from which the streams flow towards Hudson Bay, and containing about 55,000 square miles.

2

For some years prior to the year 1873, the Government of Canada was desirous of obtaining a surrender to the Crown of the Indian Title to the lands so inhabited and occupied by the said Tribe of Indians, and in the year 1873, the Government of the Dominion of Canada issued a commission appointing the Honorable Alexander Morris, then Lieutenant-Governor of Manitoba, and the North-West Territories, John Albert Norbert Provencher, and Simon James Dawson, Commissioners, by which Commission they were authorized in the name of Her Majesty the Queen, to treat with the said Salteaux Tribe of Ojibeway Indians for a surrender to the Crown of their title to the said lands, and to obtain an extinguishment of the Indian title to the lands, so that the same might be opened up for settlement and improvement.

3

In pursuance of the said Commission and the authority therein contained, the said Commissioners, and the said Salteaux Tribe of the Ojibeway Indians did on the 3rd day of October, 1873, enter into and execute a Treaty which Treaty is as follows:—

NORTH-WEST ANGLE TREATY No. 3.

ARTICLES OF A TREATY made and concluded this third day of October, in the year of our Lord, one thousand eight hundred and seventy-three, between Her Most Gracious Majesty the Queen of Great Britain and Ireland, by her Commissioners, the Honorable Alexander Morris, Lieutenant-Governor of the Province of Manitoba and the North-West Territories; Joseph Albert Norbert Provencher, Simon James Dawson of the one part; and the Salteaux Tribe of the Ojibeway Indians, inhabitants of the country within the limits hereinafter defined and described by their chiefs, chosen and named, as hereinafter mentioned, of the other part.

WHEREAS the Indians inhabiting the said country have, pursuant to an appointment made by the said Commissioners, been convened at a meeting at

the North-West Angle of the Lake of the Woods, to deliberate upon certain matters of interest to Her Most Gracious Majesty, of the one part and the said Indians of the other;

AND WHEREAS the said Indians have been notified and informed by Her Majesty's said Commissioners, that it is the desire of Her Majesty to open up for settlement immigration and such other purposes as to Her Majesty, may seem meet, a tract of country bounded and described as hereinafter mentioned, and to obtain the consent thereto of her Indian Subjects inhabiting the said tract, and to make a Treaty and arrange with them, so that there may be peace and good will between them and Her Majesty, and that they may know and be assured of what allowance they are to count upon, and receive from Her Majesty's bounty and benevolence:—

AND WHEREAS the Indians of the said Tract, duly convened in Council as aforesaid, being requested by her Majesty's said Commissioners to name certain Chiefs and headmen, who should be authorized on their behalf to conduct such negotiations and sign any Treaty to be founded thereon, and to become responsible to Her Majesty for their faithful performance of their respective Bands of such obligations as shall be assumed by them, the said Indians have thereupon named the following persons for that purpose, that is to say:—Kee-tak-pay-pi-nais (Rainy River) Kitihi-gay-kake (Rainy River), Note-na-quah-hung (North-West Angle), Mawe-do-pe-nais (Rainy River), Kow-wa-sang (North-West Angle), Canda-com-igo-wi-ninie (North-West Angle), Pa-pa-ska-gin (Rainy River), May-no-wah-tau-ways-kung (North-West Angle), Kitchi-ne-ka-be-han (Rainy River), Sah-Katch-eway (Lake Seule), Muka-day-wah-sin (Kettle Falls), Me-kie-sies (Rainy Lake, Fort Francis), Oos-con-na-geist (Rainy Lake), Wah-shis-kince (Eagle Lake), Rah-kie-y-ash (Flower Lake), Go-bay (Rainy Lake), Ka-me-ti-ash (White Fish Lake), Nee-sho-tal (Rainy River), Kee-jee-go-jay (Rainy River), Sha-sha-gance (Shoal Lake), Shah-win-na-bi-nais (Shoal Lake), Ay-ash-a-wash (Buffalo Point), Pay-ah-bee-wash (White Fish Bay), Rah-tay-tay-pay-o-cutch (Lake of the Woods).

And thereupon in open Council, the different bands having presented their Chiefs to the said Commissioners, as the Chiefs and headmen for the purposes aforesaid of the respective Bands of Indians inhabiting the said district hereinafter described.

AND WHEREAS the said Commissioners then and there received and acknowledge the persons so presented as Chiefs and headmen for the purposes aforesaid of the respective Bands of Indians inhabiting the said district hereinafter described;

AND WHEREAS the said Commissioners have proceeded to negotiate a treaty with the said Indians, and the same has been finally agreed upon and concluded as follows that is to say:—

The Salteaux Tribe of the Ojibeway Indians, and all other Indians inhabiting the district hereinafter described and defined, do hereby cede, release, surrender and yield up to the Government of the Dominion of Canada, for Her Majesty the Queen, and her successors for ever, all their rights, titles and privileges whatsoever to the lands included within the following limits that is to say:—

Commencing at a point on the Pigeon River Route, where the international boundary line between the territories of Great Britain and the United

States intersects the height of land separating the waters running to Lake Superior, from those flowing to Lake Winnipeg, thence northerly, westerly and easterly along the height of land aforesaid, following its sinuosities, whatever their course may be, to the point at which the said height of land meets the summit of the water-shed from which the streams flow to Lake Nepigon, thence northerly and westerly, or whatever may be its course along the ridge separating the waters of the Nipigon and the Winnipeg to the height of land dividing the waters of the Albany and the Winnipeg, thence westerly and northwesterly along the height of land dividing the waters flowing to Hudson's Bay by the Albany or other Rivers, from those running to English River and the Winnipeg to a point on the said height of land bearing north forty-five degrees east from Fort Alexander at the mouth of the Winnipeg; thence south forty-five degrees west to Fort Alexander at the mouth of the Winnipeg; thence southerly along the eastern bank of the Winnipeg to the mouth of the White Mouth River, thence southerly by a line described as in that part forming the eastern boundary of the tract surrendered by the Chippewa and Swampy Cree Tribes of Indians, to Her Majesty, on the third of August, one thousand eight hundred and seventy-one, namely: by White Mouth River to White Mouth Lake having the general bearing of White Mouth River to the forty-ninth parallel of north latitude, thence by the forty-ninth parallel of north latitude to the Lake of the Woods, and from thence by the International boundary line to the place of beginning.

The tract comprised within the line above described embracing an area of fifty-five thousand square miles to be the same more or less.

TO HAVE AND TO HOLD the same to Her Majesty the Queen and her successors forever.

And her Majesty the Queen hereby agrees and undertakes to lay aside Reserves for farming lands, due respect being had to lands at present cultivated by said Indians, and also to lay aside and reserve for the benefit of the said Indians to be administered and dealt with for them by Her Majesty's Government of the Dominion of Canada, in such a manner as shall seem best, other Reserves of land in the said territory hereby ceded, which said Reserves shall be selected and set aside where it shall be deemed most convenient and advantageous for each Band or Bands of Indians, by the officers of the said Government appointed for that purpose, and such selection shall be so made after conference with the said Indians: Provided however, that such Reserve, whether for farming or other purposes, shall in nowise exceed in all, one square mile for each family of five or in that proportion for larger or smaller families, and such selection shall be made if possible during the course of next summer or as soon thereafter as may be found practicable, it being understood, however, that if the time of any such selection of any Reserves as aforesaid, there are any settlers within the bounds of the lands reserved by any Band, Her Majesty reserves the right to deal with such settlers as she shall deem just, so as not to diminish the extent of land allotted to Indians, and provided also that the aforesaid Reserves of lands or any interest or right therein or appurtenant thereto, may be sold, leased or otherwise disposed of by the said Government for the use and benefit of the said Indians, with the consent of the Indians entitled thereto first had and obtained.

And with a view to show the satisfaction of Her Majesty with the behavior and good conduct of her Indians she hereby, through her Commissioners, makes them a present of twelve dollars for each man, woman and

child belonging to the Bands here represented, in extinguishment of all claims hereto preferred.

And further, Her Majesty agrees to maintain schools for instructions in such Reserves hereby made as to Her Government of Her Dominion of Canada may seem advisable, whenever the Indians of the Reserves shall desire it.

Her Majesty further agrees with her said Indians that within the boundary of Indian Reserves, until otherwise determined by the Dominion of Canada, no intoxicating liquor shall be allowed to be introduced or sold, and all laws now in force, or hereafter to be enacted to preserve her Indian subjects inhabiting the Reserves, or living elsewhere within her North-West Territories, from the evil influence of the use of intoxicating liquors shall be strictly enforced.

Her Majesty further agrees with her said Indians, that they, the said Indians shall have right to pursue their avocations of hunting and fishing throughout the tract surrendered as hereinbefore described, subject to such regulations as may from time to time be made by Her Government of Her Dominion of Canada, and saving and excepting such tracts as may from time to time be required or taken up for settlement, mining, lumbering or other purposes by her said Government of the Dominion of Canada, or by any of the subjects thereof duly authorized therefor by the said Government.

It is further agreed between Her Majesty and her said Indians, that such sections of the Reserves above indicated as may at any time be required for public works or buildings, of what nature soever, may be appropriated for that purpose by Her Majesty's Government of the Dominion of Canada, due compensation being made for the value of any improvements thereon.

And further, that Her Majesty's Commissioners shall, as soon as possible, after the execution of this Treaty, cause to be taken an accurate census of all the Indians inhabiting the tract above described, distributing them in families, and shall in every year ensuing the date hereof at some period in each year, to be duly notified to the Indians, and at a place, or places to be appointed for that purpose within the territory ceded, pay to each Indian person, the sum of five dollars per head yearly.

It is further agreed between Her Majesty and the said Indians, that the sum of fifteen hundred dollars per annum shall be yearly and every year expended by Her Majesty in the purchase of ammunition, and twine for nets for the use of the said Indians.

It is further agreed between Her Majesty and the said Indians, that the following articles shall be supplied to any Band of the said Indians, who are now actually cultivating the soil, or who shall hereafter commence to cultivate the land, that is to say: Two hoes for every family actually cultivating, also one spade per family as aforesaid, one plough for every ten families as aforesaid, five harrows for every twenty families as aforesaid, one scythe for every family as aforesaid; and also one axe and one cross-cutsaw, one hand-saw, one pit-saw, the necessary files; one grindstone, one auger for each Band, and also for each Chief for the use of his Band, one chest of ordinary Carpenter's tools, also for each Band, enough of wheat, barley, potatoes and oats to plant the land actually broken up for cultivation by such Band, also for each Band one yoke of Oxen, one bull and four cows; all the aforesaid articles to be given once for all, for the encouragement of the practise of agriculture among the Indians.

It is further agreed between Her Majesty and the said Indians that each Chief duly recognized as such, shall receive an annual salary of twenty-five dollars per annum, and each subordinate officer, not exceeding three for each Band, shall receive fifteen dollars per annum, and each such Chief and subordinate officers as aforesaid shall also receive, once in every three years, a suitable suit of clothing, and each Chief shall receive, in recognition of the closing of the treaty a suitable flag and medal.

And the undersigned Chiefs on their own behalf, and on the behalf of all other Indians inhabiting the tract within ceded, do hereby solemnly promise and engage to strictly observe this treaty, and also to conduct and behave themselves as good and loyal subjects of Her Majesty the Queen. They promise and engage that they will in all respects obey and abide by the law; that they will maintain peace and good order between each other, and also between themselves and other tribes of Indians, and between themselves and others of Her Majesty's subjects, whether Indians or Whites, now inhabiting or hereafter to inhabit any part of the said ceded tract, and that they will not molest the person or property of any inhabitant of such ceded tract or the property of Her Majesty the Queen, or interfere with or trouble any person passing or travelling through the said tract or any part thereof, and that they will aid and assist the officers of Her Majesty, in bringing to justice and punishment any Indians offending against the stipulations of this treaty, or infringing the laws in force in the country so ceded.

IN WITNESS WHEREOF Her Majesty's said Commissioners, and the said Indian Chiefs, have hereunto subscribed and set their Hands at the North-West Angle of the Lake of the Woods, this day and year herein first above-named.

Signed by the Chiefs within named in presence of the following witnesses, the same having been first read and explained by the Honorable James McKay:—

(Signed),

JAMES MCKAY.

MOLYNEAUX ST. JEAN.

ROBERT PITHER.

CHRISTIE V. K. MORRIS.

CHARLES NOLIN.

A. McDONALD,

Captain Commanding Escort
to Lieutenant-Governor.

JAMES F. GRAHAM.

(L.S.)
ALEXANDER MORRIS, L.G.

J. A. PROVENCHER,
Indian Commissioner.

S. J. DAWSON,
Indian Commissioner.

KEE-TA-KAY-PI-NAIS his
X
mark.

KITHI-GAY-KAKE his
X
mark.

NO-TE-NA-QUA-HUNG his
X
mark.

MAWE-DO-PE-NAIS his
X
mark.

POW-WA-SANG his
X
mark.

CANDA-COM-IGO-WI-NINE his
X
mark.

PA-PA-SKA-GIN his
X
mark.

JOSEPH NOLIN.

A. McLEOD.

GEORGE McPHERSON, Sen.

SEDLAY BLANCHARD.

W. FRED BUCHANAN.

FRANK G. BECHER.

ALFRED GOOD, M.D.

GORDON S. CORBAULT.

PIERRE LEVIELLE.

NICHOLAS CHATELAIN.

MAY-NO-WAH-TAU-WAYS-KUNG

KITCHI-NE-KA-BE-HAN

SAH-KATCH-EWAY

MUKA-DAY-WAH-SIN

ME-KIS-SIES

OOS-CON-NA-GEIST

WAH-SHIS-KINCE

RAH-KIE-Y-ASH

GO-BAY

KA-ME-TI-ASH

NEE-SHO-TAL

KEE-JEE GO-GAY

SHA-SHA-GANCE

SHAH-WIN-NA-BI-NAIS

AY-ASH-A-WASH

PAP-AH-BEE-WASH

RAH-TAY-TAY-PAY-O-CUTCH

his

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WE HEREBY CERTIFY that the foregoing is a true copy of the original articles of treaty of which it purports to be a copy.

(Signed) ALEXANDER MORRIS,
Lieutenant-Governor.

J. A. N. PROVENCHER,
Indian Commissioner.
S. J. DAWSON,
Indian Commissioner.

We have had communication of the treaty, a certified copy whereof is hereto annexed; but not having been present at the Councils held at the North-West Angle of the Lake of the Woods, between Her Majesty's Commissioners, and the several Indian Chiefs and others therein named, at which the articles of the said treaty were agreed upon, hereby, for ourselves and the several Bands of Indians, which we represent, in consideration of the provisions of the said treaty being extended to us, and the said Bands which we

represent, transfer, surrender and relinquish to Her Majesty the Queen, her heirs and successors, to and for the use of Her Government of Her Dominion of Canada, all our right, title and privilege whatever which we, the said Chiefs, and the said Bands which we represent, have held, or enjoy, of, in and to the territory described and fully set out in the said articles of treaty and every part thereof, to have and to hold the same unto and to the use of her said Majesty the Queen, her heirs and successors forever.

AND WE HEREBY AGREE to accept the several provisions, payments and reserves of the said Treaty as therein stated, and solemnly promise and engage to abide by, carry out and fulfil all the stipulations, obligations and conditions therein contained on the part of the said Chiefs and Indians therein named to be observed and performed, and in all things to conform to the articles of the said treaty, as if we ourselves, and the Bands which we represent had been originally the contracting parties thereto, and had been present and attached our signatures to the said treaty.

IN WITNESS WHEREOF Her Majesty's said Commissioners and the said Indian Chiefs have hereunto subscribed and set their hands, this thirteenth day of October, in the year of our Lord one thousand eight hundred and seventy-three.

Signed by S. J. Dawson, Esquire, one of Her Majesty's said Commissioners, for and on behalf, and with the authority and consent of the Honorable Alexander Morris, Lieutenant-Governor of Manitoba, and the North-West Territories, and J. A. N. Provencher, Esq., the remaining two Commissioners and himself, and by the Chiefs within named on behalf of themselves, and the several Bands which they represent, the same, and the annexed certified copy of Articles of Treaty having been first read and explained in presence of the following witnesses.

(Signed),

THOMAS A. P. TOWERS,

JOHN AITKEN,

A. J. McDONALD,

UNZZAKI,

JAS. LOGANOSH,

his
X
mark

PINLLSISE.

For and on behalf of the Commissioners, the Honorable Alexander Morris, Lieutenant-Governor of Manitoba and the North-West Territories, Joseph Albert Norbert Provencher, Esq., and the undersigned:—

(Signed),

S. J. DAWSON,

Commissioner.

PAY-BA-MA-CHAS,

his
X
mark.

RE-BA-QUIN,

his
X
mark.

ME-TAS-SO-QUE-NE-SKANK,

his
X
mark.

and which Treaty is now known and will hereinafter be designated as "Treaty No. 3."

4

In pursuance of the terms and stipulations of the said Treaty No. 3, the Dominion of Canada did, at the date of the signing hereof, on the 3rd October, 1873, pay to each individual Indian of the said tribe then present to the number of 2,226 the sum of \$12.00, and in each year since the year 1873, and up to and inclusive of the year 1892, the Dominion has carried out the stipulations of the said treaty, and has paid to each Indian, entitled under the said Treaty No. 3, the sums following namely:—The sum of \$25.00 to each duly recognized Chief; \$15.00 to each subordinate officer not exceeding three for each Band, and to each Indian other than those above mentioned \$5.00, the total of which payments with interests, amounts to the sum of \$485,607.87 and the details of which amount are set out in Schedule "A" to this statement.

5

During the said period from the 3rd October, 1873, to the 30th June, 1892, the Dominion did also from time to time, supply and furnish the said Indians, in pursuance of the terms and stipulations of the said Treaty No. 3, with large quantities of cattle, farming implements, tools, ammunition, twine, clothing, seeds and provisions, and did also maintain schools on the reserves set apart by the said Treaty for the said Indians, the total cost and expense of which, amount with interest thereon to the sum of \$192,013.64 and the details of which expenditure are set out in Schedule "B" to this statement.

6

In carrying out the terms of the said Treaty No. 3 the Dominion were obliged to make, and did make from time to time during the period before mentioned, large expenditures of money, in conducting surveys of reservations for the Indians, and in payment of the salaries and travelling expenses of Agents, and in maintaining offices for the conduct of the necessary business of administering the said Treaty, which expenditures in the total, amount with interest thereon to the sum of \$156,064.21 and the details of which are set out in Schedule "C" to this statement.

7

Shortly after the admission of Manitoba into the union, in the year 1870, a dispute arose between the Dominion and Ontario, as to the true and correct Northern and Western boundaries of the Province of Ontario, and Arbitrators were appointed to fix and determine the true and correct boundaries. On the 3rd August 1878 the Arbitrators so appointed, made and published their award, under which the Northern and Western boundaries of Ontario were defined and determined, and the award so made was subsequently confirmed by an imperial Order-in-Council of the 11th August 1884, in which Order-in-Council the true boundary between the northern and western part of the Province of Ontario and the southwestern part of the Province of Manitoba was described to be as follows: "so much of a line drawn to the Lake of the Woods through the waters eastward of that Lake, and west of Long Lake, which divide British North America from the territory of the United States, and thence through the Lake of the Woods, to the most northwestern point of that

Lake, as runs northward from the United States boundary, and from the most northwestern point of the Lake of the Woods, a line drawn due north, until it strikes the middle line of the course of the river, discharging the waters of the Lake, called Lake Seul or the Lonely Lake, whether above or below its confluence, with the stream flowing from the Lake of the Woods, towards Lake Winnipeg, and their Lordships find the true boundary between the same two Provinces to the North of Ontario, and to the south of Manitoba, proceeding eastward from the point at which the before-mentioned line of the course of the River last aforesaid to be along the middle line of the course of the same River, whether called by the name of the English River, or as to the part below the confluence by the name of the River Winnipeg up to Lake Seul or the Lonely Lake and thence along the middle line of Lake Seul or the Lonely Lake to the head of that Lake and thence by a straight line to the nearest point of the middle line of the waters of Lake St. Joseph, and thence along the middle line until it reaches the foot or outlet of that Lake, and thence along the middle line of the River, by which the waters of Lake St. Joseph discharge themselves, until it reaches a line drawn due north from the confluence of the River Mississippi and Ohio, and which forms the boundary eastward of the Province of Manitoba."

8

The effect of the said award was, that of the 55,000 square miles within the limits of the said Treaty No. 3, about 32,000 square miles were found to be within the boundaries of the Province of Ontario, which 32,000 square miles consisted of the tract of land bounded on the east by the eastern boundary of the lands ceded by the said Treaty, and embracing all the lands westward within the boundaries of the said Province of Ontario, as fixed and determined by the said award. The Province of Ontario was thus confirmed in the possession of a large tract of the land which had been ceded as aforesaid by the Indians, and derived great benefit and advantage from the same inasmuch as it opened up for settlement and improvement large areas of the best land within the treaty, freed and discharged from the title of the Indians thereto. Subsequently in the year 1888, the said Judicial Committee of the Privy Council gave judgment in an action brought by the Attorney General of Ontario against the St. Catharine's Milling and Lumber Company (Limited) to the effect, that the territory in dispute, formed part of the public domain of Ontario, and were public lands belonging to Ontario, by virtue of the Provisions of the British North America Act, and the claim put forward, that the said land was the property of the Dominion by reason of the title derived from the Indians, was set aside.

9

In the year 1874, during the period that the said dispute as to the boundary of the said Provinces was being litigated, the Dominion and the Province of Ontario, agreed upon a conventional boundary between Manitoba and Ontario, which conventional boundary was as follows:— "On the west the Meridian line passing through the most easterly point, of Hunter's Island, running south until it meets the boundary line between the United States and Canada, and north until it intersects the fifty-first parallel of latitude, and the said fifty-first parallel of latitude, shall be the conventional boundary of the Province of Ontario on the north," and the administration of the disputed territory was conducted by the Government of the Dominion and of Ontario,

within the respective limits set out by the said conventional boundary, and which administration was continued up to the date when the decision upon the said boundary award was pronounced by the said Privy Council as aforesaid, and during the time of such joint administration, the Dominion paid out and expended in connection with the said administration large sums of money, amounting in all to the sum of \$126,411.20 and the Dominion during the said term, collected portions of the revenues derived from that part of the ceded territory, which was decided to be within the Province of Ontario, amounting in the whole to the sum of \$101,266.11, leaving the net revenue received by the Dominion the sum of \$25,145.09.

10

The Province of Ontario also collected during the pendency of the dispute, and since the confirmation of the said award, large revenues from that portion of the said ceded land, lying within the boundaries of the said Province.

11

After the said Treaty No. 3 was entered into, the Dominion of Canada set apart a number of reservations within the limits of the said surrendered territory for the Indians, as provided by the said Treaty, and the said Saulteaux Tribe of the Ojibeway Indians has resided and does now reside on the said reservations so set apart. The total area embraced in the said reservations was 363,754 acres, and of this area, 347,699 acres are within the Province of Ontario, and the number of Indians who have resided on the reservations within the Province of Ontario during the several years between the making of the said Treaty, and the present time, has each year been about 2741 and the number of Indians within that part of the territory ceded by the said Treaty but lying outside of the Province of Ontario has been about 131.

12

The Dominion of Canada claims that the Province of Ontario has held and now holds the portion of the said ceded lands, which lie within the said Province, charged with and subject to the payment of a proportion of the annuities in the said Treaty mentioned, and that the Board of Arbitrators should award and determine that the Province of Ontario should repay to the Dominion such portion of the sums, set out in the schedules A. B. & C. as will fully compensate the Dominion, after deducting therefrom the net amount received by the Dominion from the said portion of the ceded territory, lying within the Province of Ontario, during the period of the joint administration thereof by the Dominion and the Province.

W. D. Hogg,
Of Counsel for Crown.

SCHEDULE "A."

Statement of Expenditures by the Dominion on Account of Annuities.

Annuities:—

1873-74	\$33,370 00
1874-75	13,600 00
1875-76	14,375 00
1876-77	14,670 00
1877-78	14,675 00
1878-79	14,715 00
1879-80	14,975 00
1880-81	14,955 00
1881-82	14,850 00
1882-83	14,890 00
1883-84	14,535 00
1884-85	14,195 00
1885-86	16,069 00
1886-87	15,195 00
1887-88	15,592 00
1888-89	15,815 00
1889-90	15,740 00
1890-91	15,960 00
1891-92	16,245 00
1892	16,100 00
	<hr/>
	\$320,421 00
Interest	165,186 87
	<hr/>
Total.....	\$485,607 87

SCHEDULE "B."

Statement of Expenditures by the Dominion for farming supplies and utensils, etc.

Cattle:—

112 Cows	\$6,720 00
72 Oxen	7,560 00
29 Bulls	2,175 00
	<hr/>
	\$16,455 00

Implements:—

54 Ploughs	2,160 00
56 Harrows	1,232 00
512 Spades	460 80
1350 Hoes	1,215 00
529 Scythes and Snaiths	1,058 00
	<hr/>
	6,125 80

Tools:—

30 Chests of Tools	1,800 00
720 Axes	900 00
30 Pit-saws	240 00
30 Hand-saws	39 00
30 Grindstones	60 00
26 Augurs	15 60
30 Cross-cut Saws	75 00
	<hr/>
	3,129 60

Ammunition and Twine:—

Each year \$1,500 for 19 years	28,500 00
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Clothing (Triennial):—

1876-77	\$ 2,803 94	
1879-80	2,422 94	
1882-83	2,465 13	
1885-86	2,525 73	
1888-89	2,605 98	
1891-92	2,798 60	
		15,621 59

Schools:—

1881-82	\$ 120 86	
1882-83	325 00	
1883-84	327 16	
1884-85	1,168 33	
1885-86	3,292 66	
1886-87	4,147 12	
1887-88	3,043 29	
1888-89	3,631 04	
1889-90	3,466 56	
1890-91	4,840 73	
1891-92	4,000 65	
		28,342 86

Seeds:—

1881-82	\$1,308 10	
1882-83	1,403 11	
1883-84	518 32	
1884-85	900 30	
1885-86	955 39	
1886-87	1,237 74	
1887-88	162 30	
1888-89	784 95	
1889-90	23 85	
1890-91	371 45	
1891-92	47 60	
		\$7,713 11

Provisions and presents supplied at the Treaty Negotiations and at the first payment of annuities

21,296 96

\$127,184 92

Interest

64,828 72

Total

\$192,013 64

SCHEDULE "C."

Statement of Expenditures by the Dominion cost of administration, etc.

Surveys:—

1879-80	\$6,911 30	
1882-83	8,660 39	
1884-85	7,969 33	
1888-89	367 19	
1889-90	545 60	
1890-91	1,388 72	
		\$25,242 53

Salaries to Agents:—

1873-74	\$1,975 00
1874-75	2,690 00
1875-76	1,230 00
1876-77	1,230 00
1877-78	2,162 50
1878-79	2,250 00
1879-80	2,250 00
1880-81	2,688 00
1881-82	2,980 00
1882-83	2,980 00
1883-84	3,036 66
1884-85	3,150 00
1885-86	3,150 00
1886-87	3,150 00
1887-88	3,150 00
1888-89	3,097 21
1889-90	2,900 00
1890-91	2,733 30
1891-92	3,012 89
	<u>49,815 36</u>

Agents' Travelling Expenses:—

1874-75	\$3,651 57
1875-76	357 38
1876-77	846 85
1877-78	264 00
1878-79	414 00
1879-80	\$758 00
1880-81	291 50
1881-82	781 60
1882-83	614 25
1883-84	956 87
1884-85	1,284 92
1885-86	1,029 56
1886-87	1,698 93
1887-88	1,733 45
1888-89	2,148 24
1889-90	1,851 14
1890-91	1,589 67
1891-92	1,453 18
	<u>21,675 11</u>

Office Rent:—

1878-79	\$200 00
1879-80	700 00
1880-81	534 00
1881-82	550 00
1882-83	638 33
1883-84	480 00
1884-85	600 00
1885-86	450 00
1886-87	750 00
1887-88	600 00
1888-89	600 00
1889-90	600 00
1890-91	600 00
1891-92	600 00
	<u>7,902 33</u>

Suppression of Liquor Traffic:—

1890-91	410 00
1891-92	429 82
1892-93	636 87
	<u>1,476 69</u>

Interest \$106,112 22

Total 49,951 99

\$156,064 21

IN THE MATTER OF THE ARBITRATION FOR THE SETTLEMENT OF ALL QUESTIONS RELATING OR INCIDENT TO THE ACCOUNTS, AND FOR THE SETTLEMENT OF MATTERS OF ACCOUNT, BETWEEN THE DOMINION OF CANADA AND THE PROVINCES OF ONTARIO AND QUEBEC, AND BETWEEN THE SAID TWO PROVINCES, PURSUANT TO 54 AND 55 VICTORIA, CHAPTER 6, CANADA; 54 VICTORIA, CHAPTER 2, ONTARIO; AND 54 VICTORIA, CHAPTER 4, QUEBEC.

Filed the Sixth of November, 1895.

Answer of Ontario to the case of the Dominion relating to claims against the Province of Ontario for the repayment of annuities which it is alleged the Dominion has paid to the Saulteaux Tribe of the Ojibeway Indians under the North-West Angle, Treaty Number 3.

1. Except as hereinafter expressly admitted Ontario denies the allegations in the Statement of Case of the Dominion and puts the Dominion to proof thereof.

2. In order that the proper measure of the alleged liability of Ontario in connection with the matters set forth in the Dominion Case may be justly determined, it is necessary that the circumstances under which the said Treaty Number 3 was entered into by the Dominion should be taken into consideration.

3. For some years prior to the making of the said Treaty, the Dominion in pursuance of its policy to acquire possession of the North-West Territories had been pushing routes across from Fort William to Fort Garry, through lands unceded by the Indians without recognizing their claims, notwithstanding their complaints, and it was in consequence of the irritability displayed by the Indians at being neglected or delayed that in 1873 it was deemed expedient to arrive at a speedy settlement with them without too narrowly inquiring into the reasonableness of their demands.

That the above mentioned policy for acquisition and development of the North-West was that of the Dominion. The provincial interests of Ontario, in relation to the surrender of the Indian interest in the ceded land within Ontario was not considered; its Government not having been consulted, and its right to bargain disregarded.

4. The Dominion was further stimulated to conclude a Treaty in consequence of its policy to induce the Province of British Columbia to join the Union, and by the necessity of a Treaty being made with the Indians to fulfil the principal feature in its agreement with British Columbia for the completion of the project known as the Canadian Pacific Railway. The Order in Council dated the 16th day of May, 1871, by which the Province of British Columbia was admitted into the Dominion of Canada, provided (Section 11) that, "The Government of the Dominion undertake to secure the commencement simultaneously within two years from the date of the union, of the construction of a railway from the Pacific towards the Rocky Mountains, and from such point as may be selected east of the Rocky Mountains towards the Pacific, to connect the seaboard of British Columbia with the railway system of Canada, and, further to secure the completion of such railway within ten years from the date of such union."

5. At that time the railway system of Canada did not extend as far toward the North-West as Lake Nipissing, so that the effect of section 11.

above set out of the terms and conditions under which British Columbia entered the Dominion of Canada, placed the Dominion under the obligation to build the Canadian Pacific Railway within ten years from the 16th day of May, 1871.

6. In the communication of the Minister of the Interior to the Parliament of Canada, of the dealings with the Indians for the year ending 30th June, 1874, it was deemed proper to announce the completion of the Treaty, North-West Angle No. 3, and apologetically as to its cost as follows:

"On 3rd October, 1873, a Treaty was concluded with the Saulteaux Tribe of Ojibeway Indians. The negotiations were somewhat tedious. This delay arose from the length of time the Indians require to deliberate in Council, the difficulty being in this case probably increased by questions connected with the failure of previous efforts at negotiation, and with the constant summer travel which had been going on through the territory referred to ever since the opening of the Dawson route—a privilege for which the Indians evidently thought the Dominion ought to pay liberally. They consequently demanded indemnity for the past and pressed for higher annuities than had been granted under Treaties one and two. Under the circumstances of the Case it was deemed prudent partially to accede to their demands.

"By this Treaty about 55,000 square miles of territory were opened up for safe travel, settlement and railway operations. It may be said, however, to have had one drawback, which seemingly could not be avoided. The high terms which it conceded have in some degree tended to cause discontent among the Indians less favoured under former treaties, as also to raise the expectations of all those bands whose lands remain to be surrendered."

7. Ontario charges, as the fact is, that the Dominion entered into said Treaty, being North-West Angle Treaty Number 3, for the purpose of enabling the Dominion to fulfil its obligations towards British Columbia, and for the purpose of obtaining access to the then newly acquired North-Western Territory, and to the recently established Province of Manitoba, and claims that the expenditures now sought to be recovered by the Dominion must be considered in the light of these circumstances, and that the alleged liability of Ontario should be limited accordingly, to such of the alleged expenditures claimed by the Dominion as strictly constitute the consideration to the said Indians for the surrender of the so-called Indian Title to that portion of the territory ceded by the said Treaty which lies within the boundaries of Ontario and subject to the deductions and set off, and to the limitations hereinafter more specifically claimed on behalf of Ontario.

The obligation above referred to of the Dominion towards British Columbia is recited in the preamble to the Act 37 Vic. D. Ch. 14, passed 29th May, 1874, to provide for the construction of the Canadian Pacific Railway by the Government of Canada, under the general superintendence of the Department of Public Works.

And the obligation is also recited in the Act, 44 Vic. Ch. 1, D., respecting the Canadian Pacific Railway, in fulfilment of which the Parliament of Canada declared its preference to construct and operate such railway by means of an incorporated company, aided by grants of money and land, rather than by the Government.

PROPER PROPORTION ONLY OF EXPENDITURES RECOVERABLE.

8. The fact being that a large part of the territory ceded under the treaty in question by the Indians is outside the Province of Ontario, the amount so beyond the western boundary of Ontario being according to the Dominion Case 23,000 square miles, Ontario submits that only a proper proportion of the amounts properly paid by the Dominion should in any event be charged to the Province of Ontario, and that such proper proportions would be obtained by taking the total area of the land in Ontario surrendered by the Indians, excluding the reserves in Ontario, and on the other hand the total area outside of Ontario surrendered by the Indians, of course excluding any reserves laid out pursuant to said treaty outside of Ontario.

EXCESSIVE AMOUNT TAKEN FOR RESERVES.

9. Ontario shows that while by the said treaty certain lands within Ontario were ceded by the said Indians, a large quantity of lands outside of Ontario were also ceded, the consideration for the cession of all the lands ceded by the treaty being the same. Pursuant to the said treaty the Dominion have purported to set apart as reserves a large quantity of land for the Indians.

The area of such reserves within Ontario in which selection Ontario has not yet concurred, as compared with the area of said reserves without Ontario, is altogether excessive, when taken in relation to area ceded within Ontario as compared with the area ceded without Ontario.

In order to dispose of the objections of Ontario to the location and extent of the said reserves a certain agreement was entered into between Ontario and the Dominion, pursuant to 54 and 55 Vic. D. Ch. 5, and 54 Vic. Ontario Ch. 3, the agreement being substantially set out in the schedule to the said statute and being dated the sixteenth day of April, 1894. Ontario submits that the net amount for which Ontario should be held responsible cannot be finally settled until the proceedings to be taken pursuant to the said Act are completed, and if it is deemed desirable to avoid dissatisfaction or discontent among the Indians to acquiesce therein, or when it appears that the said reserves have been selected with reference to their value as timber lands rather than as suited to agricultural development and their suitability for homesteads, or otherwise without the term, spirit and intention of the treaty, it is submitted that Ontario is entitled to an allowance by reason of the matters above referred to, and that from the amount claimed by the Dominion or found due or payable to the Dominion, there should be deducted the excess of the value of the said reserves within Ontario, taking the said matters into consideration over the amount which it would be proper to have set apart for the said Indians out of Ontario territory.

PORTIONS OF EXPENDITURES ATTRIBUTABLE TO OTHER MATTERS THAN SURRENDER OF CEDED TERRITORY WITHIN ONTARIO.

10. The treaty in question states that with a view to "show the satisfaction of Her Majesty with the behaviour and good conduct of her Indians she hereby, through her commissioners, makes them a present of \$12 for each man, woman and child belonging to the band here represented in extinguishment of all claims heretofore preferred," the said \$12 per head

being the amount claimed by the Dominion in the first item in Schedule "A" as \$33,370.

Ontario submits that the said amount being a gift and having been paid by the Dominion in connection with other matters and for other purposes than the surrender of the lands in question should be paid by the Dominion and should not be recovered as against Ontario, the said payments having been made for the purposes of the Dominion wholly irrespective of the surrender of the Indian title to the lands in question.

As to the items charged by the Dominion in Schedule "B" to the case of the Dominion relating to farming supplies and utensils and education, Ontario submits that the expenditures there claimed were made in pursuance of the general policy of the Dominion with regard to Indians, and in discharge of what the Dominion conceived to be its duty under the British North America Act, which by section 91, sub-section 24, gave the Dominion Parliament exclusive legislative authority to deal with Indians and lands reserved for Indians.

10a. Prior to 1860 when the control of Indians was handed over from the Imperial to the Provincial authorities, the Imperial Parliament made grants out of the Imperial Exchequer to encourage agricultural pursuits by the Indians of Canada, and to promote their civilization, and the same policy was pursued by the late Province of Canada. This is shown among other ways by an Act passed by the late Province of Canada, 20 Vic. Chapter 26, assented to on the 10th of June, 1857, entitled "An Act to Encourage the Gradual Civilization of the Indian Tribes in this Province, and to amend the Laws respecting Indians." This Act recited that "it is desirable to encourage the progress of civilization among the Indian Tribes in this Province."

In the Consolidated Statutes of Canada for 1859, chapter 9, is an Act "Respecting Civilization and Enfranchisement of Certain Indians," and the preamble to the Act contains the words "in order to encourage the progress of civilization among the Indian Tribes in this Province." This was the avowed policy of the Province of Canada when the jurisdiction over Indians was given by the British North America Act, in 1867, to the Dominion of Canada, and this is indicated by 32 and 33 Vic., chapter 6, an Act passed by the Dominion in 1869, entitled "An Act for the Gradual Enfranchisement of Indians, the better management of Indian Affairs, etc." The same policy is indicated by an Act respecting Indians contained in chapter 43 of the Revised Statutes of Canada, 1886.

10b. The policy above referred to is sufficiently set forth in the Pennefather Report of 1858, made pursuant to the commission of 1856, where the duties of the Imperial officer who then superintended Indian Affairs, were thus described: "The officers were to attend to all matters which concerned the Indian tribes generally of Canada, and more particularly those tribes which have been collected together and settled upon lands; to visit them frequently in their villages, and to endeavor by all possible means to stimulate them to exertion, and persuade them to devote their attention to the cultivation of the soil; to advise and counsel with them on their former position in society as contrasted with their present prospects of improvement, and to point out to them the absolute necessity of their becoming civilized, or having fixed and permanent places of residence and adopting the habits and customs of white people as a means of preventing their utter extinction; to impress on their minds the deep and lively interest

which the British Government has always felt for the improvement of their moral, religious and social condition, which can be only effected by hearty co-operation on their part.

"To see that each tribe is provided with suitable houses, with cattle, farming implements and such other things as may be necessary to conduce to their comfort and promote their civilization."

10c. Ontario claims that the disbursements for cattle, implements, tools, and especially for schools and seeds should not be charged as against Ontario, but should be wholly attributed to the general policy of the Dominion.

11. Ontario disputes the liability for the expenditures set out in Schedule C, under the head "Costs of Administration, etc., salaries to agents and their expenses," and claims that in no way should Ontario be held liable therefor. The exclusive jurisdiction in regard to Indians and Indian Reserves as above set out having been given to the Dominion, Ontario should not be held liable for any part of the said items of expenditure. No items in respect of salaries of agents should be paid by Ontario, as this expenditure arises wholly out of the obligations of the Dominion under the British North America Act, and is in no way connected with the surrender of the lands in question.

11a. The only obligation in regard to the suppression of the liquor traffic being, that the laws in force would be strictly enforced which, apart from the treaty, the Dominion were bound to do, Ontario cannot be liable for any expenditure by the Dominion in connection with the suppression of the liquor traffic, and its insertion in the treaty was a gratuitous expression in consequence of the Indians having reproached the Commissioners that the Government neglected to enforce the law.

12. Ontario does not admit that the alleged expenditures referred to in the Dominion Case were properly made, but puts the Dominion to proof of the amounts, necessity and propriety of such alleged expenditures.

Ontario submits that only Indians legally entitled to be paid the annuities provided in the treaty in question should have been paid by the Dominion, and Ontario puts the Dominion to proof that the persons alleged to have been so paid were legally entitled to such payments, and Ontario claims that Ontario cannot be made liable for any annuities which the Dominion paid prior to the year 1889, inasmuch as up to that time and until Her Majesty's Privy Council had advised that the judgment of the Supreme Court in the case of the *Queen and the St. Catharines Milling and Lumber Company* be affirmed and the appeal to Her Majesty dismissed, the Dominion Government denied the rights and title of Ontario to the said ceded territory, and harassed and obstructed Ontario in the enjoyment and government thereof.

In any event only the proper proportions of said expenditures should be charged as against Ontario and the balance disallowed.

13. Ontario submits that the amounts claimed by the Dominion in paragraph 9 of the Dominion Case as having been expended under the agreement for a conventional boundary in connection with its administration of the ceded territory decided to be within Ontario, should not be charged as against Ontario and should not be allowed to be deducted from

the amounts payable to Ontario by the Dominion by reason of the intrusion of the Dominion and of the beneficiaries under the leases, licenses and orders in council hereinafter mentioned.

And that in any event the greater part if not all said items of expenditure should be disallowed.

The Dominion not having been entitled to deal with the timber in the disputed territory is not entitled as against Ontario to charge for the services of timber agents whose unjustifiable interference caused great loss and damage and put Ontario to great inconvenience, loss and expense.

Ontario denies any liability for any proportion of the salary of the Minister of the Interior or of his deputy.

14. The said expenditures claimed by the Dominion, according to the particulars furnished by the Dominion to Ontario, include the sum of \$6,606.52 alleged to have been paid by the Dominion for surveys of timber berths in the disputed territory made by persons to whom the Dominion had granted the said berths in consideration of small fractions of their real value.

The surveys have proved to be wholly useless, they have not been used by Ontario and have been abandoned; when the said grants were found to be inoperative the cost of the surveys were, it is alleged, refunded by the Dominion to the various persons to whom said grants had been made.

15. The amount claimed by the Dominion in paragraph 9 of the Dominion Case includes the sum of \$25,242.53 for surveys alleged to have been made by and on behalf of the Dominion.

Ontario admits that some of the said surveys were of townships in the territory within Ontario ceded by the said treaty and are therefore useful and have been adopted by Ontario. Of the portion of said surveys which are not useless to the extent to which Ontario has made use of them, Ontario is willing that the Dominion should deduct from the receipts by the Dominion mentioned in said paragraph 9, the proper and reasonable expense of the surveys of the said townships which Ontario may require, on the condition, however, that all the original maps, plans and field notes in connection therewith be handed over to the Province of Ontario.

Ontario alleges, as the fact is, that the larger portion of the said surveys assumed to be represented by the said sum of \$25,242.53 are of no use or advantage to Ontario. The expenses for the greater part of the said sum were not incurred for the survey of lands now in Ontario, but referred to the running of lines across the Lake of the Woods and in Manitoba, which can be of no possible advantage or utility to the Province of Ontario. Ontario denies that the Dominion is entitled to charge Ontario, or to deduct from the revenue with which the Dominion is chargeable, any sums paid for surveys, or running lines in the Province of Manitoba.

Much of the work done and charged for under the said title of surveys, was done by unprofessional persons, who were not duly certificated in that behalf, and such work is wholly valueless. Ontario submits that such work should not be charged against Ontario and that the Dominion should not be allowed any expense or cost of running lines or doing work which is of no possible use or advantage to Ontario.

ONTARIO DISPUTES CLAIM OF INTEREST.

16. Ontario disputes any liability for interest on any of the items sought to be recovered herein, and says that in view of the circumstances the items were expended in connection with an unsuccessful attempt on the part of the Dominion to assert an unfounded claim to the ownership of the lands covered by the said Northwest Angle Treaty Number 3 within the boundary of the Province of Ontario, no interest should be paid to the Dominion by Ontario.

There is no contract by Ontario either to pay the amount sought to be recovered herein or to pay any interest thereon, and there is no legal or equitable principle by virtue of which interest is recoverable by the Dominion. It would be most unfair and inequitable in view of the facts herein set forth that the Dominion should recover interest or that interest should be paid by Ontario. In any event no interest should be payable or recoverable before Ontario was furnished with the items of alleged Dominion expenditure which was not done until the Dominion Case was served herein, on the 18th day of October, A.D. 1893.

16a. As an additional reason why no interest should be recoverable as against Ontario, it is pointed out that even the Dominion Case filed herein does not show or indicate what proportion of said alleged expenditures are claimed as against Ontario by the Dominion. The Dominion seek to recover according to the Dominion Case "such portions" of said alleged expenditures as "will fully compensate the Dominion".

As the Dominion have not yet indicated what portion of said alleged expenditures "will compensate" the Dominion, or what portion is now claimed by the Dominion, it is submitted that the Dominion is not entitled to recover any interest.

16b. In the award dated 13th February, A.D. 1895, in the matter of the Robinson Treaties, the present Board of Arbitrators determined that no interest is recoverable upon any arrears of annuities and it is submitted that under the circumstances of this case the Dominion have no higher right to interest than the Huron and Superior Indians had in that case, and that therefore no interest on alleged payments of annuities should be allowed to the Dominion in the present case.

DOMINION DISENTITLED BY REASON OF THE INTRUSION OF DOMINION UPON DOMAIN OF ONTARIO.

17. Ontario charges as the facts are that since the making of said North-West Angle Treaty Number 3, the Dominion have, continuously up to the present time, wrongfully without the consent and against the will of Ontario, exercised and caused to be exercised, acts of Dominion within that portion of the lands surrendered by said Treaty which is within the territorial limits of Ontario, and has obtained revenues belonging to Ontario therefrom under colour of legal title to exact, obtain or assess the same in denial of the right of Ontario thereto, and Ontario charges that in the years 1891 to 1895, inclusive, the Dominion has issued a large number of fishing licenses purporting to authorize the licensees to fish in the rivers, waters and lakes of Ontario in the territory ceded by the Treaty in question, and to give said licensees certain privileges and franchises in the said licenses set forth, for which the Dominion has received license fees,

and said licensees in pursuance of such licenses have taken large quantities of fish from the said Ontario waters, and have entered and occupied said waters in derogation of the sovereign rights of Ontario therein, that by reason of the intrusion by the Dominion upon the domain of Ontario, by reason of the invasion by the Dominion of the territory of Ontario and the usurpation by the Dominion of the rights of Ontario, the Dominion has become disentitled to recover from Ontario any sums heretofore paid to the Indians pursuant to said Treaty, or any sums which may hereafter be so paid by the Dominion until the Dominion ceases to encroach upon the rights of Ontario in the said territory, and until the Dominion permits Ontario to enjoy peaceably and without infringement on the part of the Dominion, all its rights and authority in the said territory.

SET-OFF.

MONEYS RECEIVED BY THE DOMINION.

18. And by way of set-off as against any amount or amounts which may be found due or payable by Ontario to the Dominion in respect to the matters in the Dominion Case set forth, Ontario claims that there should be deducted therefrom all sums received by the Dominion directly or indirectly, or which with due diligence should have been so received from the sale or other dealings of the Dominion with the lands or any of them within Ontario described in the said Treaty, and the timber and wood thereon, and the mines, minerals, royalties in connection therewith, which were by section 109 of the British North America Act declared to belong to Ontario.

And Ontario prays that the Dominion may be directed to give a full and complete account of all such sales and dealings with the same and every part thereof, and of all sums so received or which should have been received, and that the amount so found chargeable in favor of Ontario as against the Dominion should be deducted as aforesaid from the amount now claimed by the Dominion.

19. The Dominion have admitted the receipt of certain moneys arising from dealings as aforesaid by them with the timber in what was known as the disputed territory, amounting in the aggregate to \$126,411.20, but Ontario charges as the fact is that a much larger quantity of timber and material than that admitted by the Dominion was actually cut and taken by the licensees or lessees of the Dominion as aforesaid, and that in particular the Rainy Lake Lumber Company, under and in pursuance of the lease of 100 square miles, dated the 2nd of May, 1876, issued by the Dominion to one S. H. Fowler in pursuance of the Dominion Order in Council of 19th March, 1875, and by the said Fowler assigned to the said Rainy Lake Lumber Company, cut upwards of 33,000,000 feet B. M. of timber, which at the low rates charged by the Dominion would have yielded the sum of \$37,934.29, instead of \$20,743.88, the amount for which the Dominion has given credit to Ontario, and Ontario claims that the amount to be allowed in respect of the said timber cut under said lease by the Rainy Lake Lumber Company should be at all events increased from said sum of \$20,743.88, admitted by the Dominion, to the said sum of \$37,934.29.

TIMBER, ETC., TAKEN FOR CANADIAN PACIFIC RAILWAY.

20. Ontario also claims the value of the timber ties and other material taken by the Dominion for the construction, maintenance, operation and repair of the Canadian Pacific Railway, and every portion thereof, whether such timber, ties, material, etc., were taken by the Dominion Government or with or without the sanction of the Dominion Government by the Canadian Pacific Railway Company, or by sub-contractors under the said Government, or the said Company.

Large portions of the said timber, ties and material were used within the limits of the Province of Ontario, but large quantities for which the Dominion is responsible were shipped out of Ontario, and used in the construction of the said railway west of Ontario, and for other purposes.

On the 1st day of November, 1881, an Order in Council of the Dominion was passed based upon a report dated the 27th of October, 1881, from the Minister of the Interior submitting an application of the Canadian Pacific Railway to cut timber, ties, etc., requisite for the construction of the railway line between Broken Head River and the western boundary of the territory acquired by the late Government of Canada from the Indians under the treaty commonly known as the Robinson Treaty for a distance throughout of twenty miles in depth on each side of the Canadian Pacific Railway line. The Minister recommended that the company be given permission to cut timber for the purpose of constructing the lines of the company on any lands belonging to the Dominion included within any of the space above described, subject to the payment of dues by the company at the rates set forth in the schedule referred to in the said Order in Council.

By section 19 of the schedule referred to in the contract between the Dominion and the Canadian Pacific Railway Company, ratified by 44 Vic., D. Ch. 1, it is provided that it shall be lawful for the company to take from any public lands adjacent to or near the lines of the said railway, all stone, gravel and other materials which may be necessary or useful for the construction of the railway, and also to lay out and appropriate a greater extent of lands to provide for stations, depots, workshops, buildings, side tracks, wharves, harbors or roadways, and for establishing screens against snow than the breadth and quantity mentioned in the Consolidated Railway Act for 1879, such greater extent being in any case allowed by the Government and shown on the maps and plans deposited with the Minister of Railways.

21. The Dominion also issued permits without the consent of the Province of Ontario, to the Canadian Pacific Railway Company, R. J. Short, John Lewis, Costigan & Short, and to others, purporting to authorize them to cut timber from Ontario Territory for use in the construction of the Canadian Pacific Railway and for other purposes, and under the authority of the said permits large quantities of timber were cut on Ontario Territory.

The dues on the portions of the said timber used in the construction of the Canadian Pacific Railway within the Province of Ontario would have amounted to the sum of \$71,226.73 and upwards, and the dues on those portions of said timber used in the construction of the Canadian Pacific Railway, west of Ontario, would have amounted to \$44,056.42 and upwards.

22. At all events Ontario claims against the Dominion to be entitled to the full amount of the dues which would have been payable to the Province in respect of the said timber, ties and material referred to in paragraphs 18 and 18a hereof had the same been disposed of in the ordinary way by the Province of Ontario, and that the total amount of said dues should be deducted from any amount found due to the Dominion in respect of the matters in the Dominion Case set forth.

TIMBER, ETC., TAKEN UNDER DOMINION LICENSES, ETC.

23. The Dominion at various times issued leases, licenses, permits or Orders in Council authorizing various parties to cut and remove from Ontario territory, timber, ties and other material under which large quantities of such timber, ties and other material were cut and removed from Ontario territory.

And Ontario claims that there should be deducted from any amount found owing to the Dominion herein, the value of all timber, ties or other material so cut or taken from the Ontario territory in question, under the said leases, licenses, permits or Orders in Council of the Dominion.

24. The Dominion of Canada, without any authority whatever so to do, and after the rescission on the 19th day of December, A.D. 1879, of the provisional arrangement as to a conventional boundary made on the 26th day of June, A.D. 1874, between the Dominion and Ontario, granted a large number of leases or licenses, some of which were assigned to one Henry Bulmer, who in pursuance thereof, and of a license granted by the Dominion to said Bulmer, cut a large quantity of timber from Ontario territory. The Dominion have admitted that under the said licenses the said Henry Bulmer cut 3,987,645 feet, B. M., of timber, but Ontario charges as the fact is that under the said licenses the said Henry Bulmer cut or caused to be cut a much larger quantity than that admitted by the Dominion, the quantity actually cut by the said Henry Bulmer as aforesaid exceeding 6,000,000 feet, B. M., for which Ontario claims that the Dominion is responsible.

The Province of Ontario now claims to be entitled to credit for the full value of the timber so cut as aforesaid, and at the very least to what would have been the dues on the timber so cut as aforesaid by the said Bulmer, which at \$2.50 per thousand, which would have been a fair and reasonable rate, would have amounted to the sum of \$15,000.00.

25. The Dominion, on the 22nd day of May, 1895, furnished to the Crown Lands Department of the Province of Ontario what purports to be "A statement showing the amount paid to the credit of the Receiver-General of Canada on account of timber cut in trespass in what was lately known as the Disputed Territory," amounting to \$20,313.42, but the amounts for which the Dominion has thus given credit to Ontario do not represent either the value of the timber so cut or the regular dues payable in respect thereof.

The Dominion is responsible for the timber so cut, and in ordinary course dues should have been payable at \$2.50 per thousand, B. M., at which rate the amounts payable in respect of the quantities admitted by the Dominion in said statement would greatly exceed the said sum of \$20,313.42.

Ontario claims to be entitled, as against the Dominion at all events, to dues at the said rate of \$2.50 per thousand, B. M., and to have the said credit of \$20,313.42 increased accordingly.

THE CANADIAN PACIFIC RAILWAY RIGHT OF WAY, ETC.

26. The Dominion appropriated for the Canadian Pacific Railway and granted to the Canadian Pacific Railway Company the lands required for the right of way and roadbed of the Canadian Pacific Railway for its stations, station grounds, buildings, yards, gravel pits and other appurtenances required for the construction, repair and working of the Canadian Pacific Railway.

And Ontario claims as against the Dominion the value of such portions of said lands as are within Ontario, and that such value should be deducted from any amount found due herein to the Dominion, and that a considerable proportion of the expenditures alleged to have been made by the Dominion should be attributed to the carrying out of the policy of the Dominion in regard to the Canadian Pacific Railway, and should not be allowed as against Ontario.

The Dominion granted to the Canadian Pacific Railway Company such lands, etc., as above referred to necessary for the Canadian Pacific Railway from Fort William to the western boundary of Ontario.

27. Ontario therefore submits that the claim of the Dominion herein be entirely disallowed by this Honorable Board, or at all events that it should be reduced and limited as contended for by Ontario.

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